

Hearing Date/Time: TBD
Objection Deadline: TBD

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Attorneys for Ernst & Young LLP

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|-------------------------------------|---|-------------------------|
| ----- | x | |
| | : | |
| In re | : | Chapter 11 |
| | : | |
| DELPHI CORPORATION, <u>et al.</u> , | : | Case No. 05-44481 (RDD) |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | : | |
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**SEVENTH INTERIM AND FINAL APPLICATION
OF ERNST & YOUNG LLP, TAX ADVISORS TO DEBTORS, FOR ALLOWANCE
AND PAYMENT OF COMPENSATION FOR PROFESSIONAL SERVICES AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES**

| | |
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| Name of Applicant: | Ernst & Young LLP |
| Authorized to Provide Professional Services to: | Delphi Corporation, and certain of its subsidiaries and affiliates, as debtors and debtors-in-possession |
| Date of Retention Order: | April 5, 2006, <i>nunc pro tunc</i> to January 1, 2006 |
| Period for Which Compensation and Reimbursement is Sought: | Seventh Interim Period: September 28, 2007 through January 25, 2008 Aggregate Compensation Period: October 8, 2005 through January 25, 2008 |

Amount of Compensation Sought as Actual,
Reasonable and Necessary:

Seventh Interim Period: \$3,364,701.00

Aggregate Compensation Period: \$27,549,300.89

Amount of Expense Reimbursement Sought as Actual,
Reasonable and Necessary:

Seventh Interim Period: \$89,066.93

Aggregate Compensation Period: \$584,199.00

This is a(n) Interim X Final Application

Total Compensation and Expenses Previously Requested and Awarded:

| Date Filed | Period Covered | Fees Requested | Expenses Requested | Fees Approved | Expenses Approved | Total Deductions |
|---------------|-------------------|------------------------|---------------------|------------------------|---------------------|---------------------|
| 3/29/06 | 10/8/05 – 1/31/06 | \$3,140,215.00 | \$152,464.00 | \$3,121,183.31 | \$152,464.00 | \$27,031.69 |
| 7/31/06 | 1/1/06 – 5/31/06 | \$3,349,072.00 | \$74,755.00 | \$3,346,622.28 | \$74,755.00 | \$2,449.72 |
| 11/30/06 | 5/27/06 – 9/30/06 | \$4,599,870.00 | \$90,257.00 | \$4,572,750.00 | \$90,257.00 | \$27,120.00 |
| 3/31/07 | 9/30/06 – 2/2/07 | \$3,486,688.00 | \$91,082.00 | \$3,442,688.00 | \$89,701.00 | \$45,381.00 |
| 7/31/07 | 2/3/07 – 6/1/07 | \$5,382,268.00 | \$40,405.00 | \$5,352,268.00 | \$40,405.00 | \$30,000.00 |
| 11/30/07 | 6/2/07 – 9/28/07 | \$4,388,080.00 | \$47,549.00 | \$4,357,080.00 | \$47,549.00 | \$30,992.00 |
| TOTALS | | \$24,316,193.00 | \$496,512.00 | \$24,192,591.59 | \$495,131.00 | \$162,974.41 |

Ernst & Young LLP (the “Applicant” or “E&Y”), as Independent Auditors, Accountants and Tax Advisors to Delphi Corporation, and certain of its subsidiaries and affiliates, as debtors and debtors-in-possession in the above-captioned cases (collectively, the “Debtors”), respectfully represents:

INTRODUCTION

1. This is the Applicant’s seventh interim and final application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Local Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), the Court’s General Orders M-104 and M-151 (the “General Orders”), the United States Trustees Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines”) and the Order under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Professionals, entered November 4, 2005 (Docket No. 869), as supplemented by the orders dated March 8, 2006, March 28, 2006, May 5, 2006, July 13, 2006 and October 13, 2006 and December 12, 2006 (Docket Nos. 2747, 2986, 3630, 4545 5310 and 6145) (as supplemented and amended, the “Interim Compensation Order,” and collectively, the “Applicable Guidelines and Orders”).

2. This Application requests compensation for independent auditing, accounting and tax advisory services (the “Services”) rendered by the Applicant on behalf of the Debtors during the period September 29, 2007 through January 25, 2008 (the “Seventh Interim Period”) and reimbursement of actual and necessary expenses incurred by (or first billed by outside vendors

to) the Applicant during the Seventh Interim Period in connection with the rendering of such Services. Specifically, with respect to the Seventh Interim Period, this Application seeks the interim and final approval and allowance of compensation in the amount of \$3,364,701.00 representing the fees for E&Y's actual time charges for 15,947.5 hours of professional services rendered during the Seventh Interim Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$89,066.93 for a total of \$3,453,767.93, all as more fully set forth below.

3. This Application also requests final allowance of compensation for Services rendered by E&Y on behalf of the Debtors during the period October 8, 2005 through January 25, 2008 (the "Aggregate Compensation Period") and reimbursement of actual and necessary expenses incurred by (or first billed by outside vendors to) E&Y during the Aggregate Compensation Period in connection with the rendering of such Services. Specifically, with respect to the Aggregate Compensation Period, this Application seeks the final approval and allowance of compensation in the amount of \$27,549,300.89 representing the fees for E&Y's actual time charges for 103,578.5 hours of professional services rendered during the Aggregate Compensation Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$584,199.00 for a total of \$28,133,499.89, all as more fully set forth in this Application. This Application also requests this Court to authorize and direct the Debtors to pay E&Y any fees held back.

4. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the UST Guidelines and the Local Rules, as stated in the certification dated December 22, 2009, attached hereto as Exhibit A, made on behalf of the Applicant by Steven F. Sheckell (the "Certification").

JURISDICTION

5. This Court has subject matter jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

6. On October 8, 2005 (the “Petition Date”), Delphi Corporation and certain of its U.S. subsidiaries filed voluntary petitions in this Court for reorganization relief under chapter 11 of the Bankruptcy Code. On October 14, 2005, three additional U.S. subsidiaries of Delphi Corporation also sought reorganization relief. The Debtors continued to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtors' chapter 11 cases.

7. On October 17, 2005, the Office of the United States Trustee (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Creditors' Committee”). No trustee or examiner has been appointed in the Debtors' cases.

8. On May 5, 2006, this Court entered the Third Supplemental Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the “Fee Committee Order”) in these cases. The Fee Committee Order established a Joint Fee Review Committee (the “Fee Committee”) and approved a fee protocol (the “Fee Protocol”) which charges the Fee Committee with the primary responsibility to review and analyze fee statements and interim and final fee applications submitted by professionals appointed by this Court in these chapter 11 cases and verify compliance with the

other procedures described [in the Fee Protocol.]” See Fee Committee Order, ¶ 1, and Fee Protocol, at 1.

9. On November 4, 2005, this Court entered the Interim Compensation Order, which authorizes the monthly payment of eighty percent (80%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of timely monthly statements to, and provided no formal objections were filed by, the Debtors and their counsel, the U.S. Trustee, counsel for the Creditors’ Committee, counsel for the agent under the Debtors’ prepetition credit facility, counsel for the agent under the Debtors’ postpetition credit facility, and the members of any Fee Committee (collectively, the “Notice Parties”). The Interim Compensation Order also required the submission of periodic interim fee applications and a final fee application for approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

RETENTION OF ERNST & YOUNG LLP AND MONTHLY FEE STATEMENTS

10. Prior to and through the Petition Date, the Debtors required the provision of Sarbanes-Oxley, valuation and tax services (the “Sarbanes-Oxley Services”). Following the Petition Date, the Debtors retained the Applicant based on the Applicant’s professional standing and reputation, experience in providing Sarbanes-Oxley, valuation and tax services in restructuring and reorganizations, experience in rendering services in large, complex chapter 11 cases on behalf of debtors and creditors, and significant experience and institutional knowledge regarding the Debtors’ businesses, operations, finances and systems based on the Applicant’s pre-petition provision of Sarbanes-Oxley, valuation and tax services to the Debtors.

11. At the Debtors’ request, on the Petition Date, the professionals of E&Y and certain other Ernst & Young Global Limited (“EYGL”) member firms (the “EYGL Member

Firms”), subcontracted pursuant to the Sarbanes-Oxley Engagement Letters (as defined below) commenced the provision of the Sarbanes-Oxley Services.

12. On November 28, 2005, the Debtors filed the Application for Order Under 11 U.S.C. §§327(a), 328(a), and 1107(b) Authorizing Employment and Retention of Ernst & Young LLP as Sarbanes-Oxley, Valuation and Tax Services Providers to Debtors, Effective *Nunc Pro Tunc* to October 8, 2005 (the “Initial Application”). The Initial Application sought the Court’s authorization of the Debtors’ employment of the Applicant to perform the Sarbanes-Oxley Services in accordance with the terms of four engagement letters attached as exhibits to the Initial Application (the “Sarbanes-Oxley Engagement Letters”).

13. E&Y and the EYGL Member Firms completed all of the Sarbanes-Oxley Services under the Sarbanes-Oxley Engagement Letters on or before December 16, 2005. On December 29, 2005, the Applicant provided formal notice of termination of the Sarbanes-Oxley Engagement Letters to the Debtors.

14. On January 5, 2006, the Court entered an order approving the Initial Application on a final basis, *nunc pro tunc* to the Petition Date (the “Initial Retention Order”).

15. On March 29, 2006, E&Y filed its first and final fee application (the “First Fee Application”) for the allowance and payment of compensation for professional services and reimbursement of actual and necessary fees and expenses related to the Sarbanes-Oxley Services rendered between the Petition Date and January 31, 2006. In accordance with discussions with the Creditors’ Committee, E&Y agreed to seek only interim, and not final, allowance with respect to the First Fee Application.

16. During the pendency of these Cases, the Debtors required the provision of independent auditing, accounting and tax advisory services. The Debtors retained Applicant for

such services based on Applicant's professional standing and reputation, experience in providing independent auditing and tax advisory services in restructurings and reorganizations, experience in rendering services in large, complex chapter 11 cases on behalf of debtors and creditors throughout the United States, and experience with Tier 1 automotive suppliers.

17. On March 17, 2006, the Debtors filed the Application for Order under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 Authorizing Employment and Retention of Ernst & Young LLP as Independent Auditors, Accountants, and Tax Advisors to Debtors, Effective *Nunc Pro Tunc* To January 1, 2006 (Docket No. 2867) (the "Retention Application"). The Retention Application sought the Court's authorization of the Debtors' employment of the Applicant to perform certain auditing, accounting and tax advisory services (the "Additional Services", and together with the Sarbanes-Oxley Services, the "Services") in accordance with the terms of two engagement letters attached as exhibits to the Retention Application (the "Additional Engagement Letters", and together with the Sarbanes-Oxley Engagement Letters, the "Engagement Letters"). The Additional Engagement Letters set forth, among other matters, the scope of the Additional Services and the terms of compensation for fees and expenses.

18. On April 5, 2006, the Court entered an order approving the Retention Application on a final basis, *nunc pro tunc* to January 1, 2006 (Docket No. 3121) (the "Additional Retention Order", and together with the Initial Retention Order, the "Retention Orders").

19. On May 30, 2007, the Debtors filed the Supplemental Application for Order under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 Authorizing Employment and Retention of Ernst & Young LLP as Independent Auditors and Accounting Advisors to Debtors, Effective *Nunc Pro Tunc* To March 1, 2007 (Docket No. 8098) (the "Supplemental

Retention Application”). Through the Supplemental Application, the Debtors sought to expand the scope of the Services for which E&Y is retained to include, among other things, 2007 audit services as provided in the Supplemental Application.

20. On June 12, 2007, the Court entered an order approving the Supplemental Retention Application on a final basis, *nunc pro tunc* to March 1, 2007 (Docket No. 8229).

21. On July 31, 2006, E&Y filed its second interim fee application (the “Second Fee Application”) for the allowance and payment of compensation for professional services and reimbursement of actual and necessary fees and expenses for independent auditing, accounting and tax advisory services rendered between January 1, 2006 through May 31, 2006.

22. On November 30, 2006, E&Y filed its third interim fee application (the “Third Fee Application”) for the allowance and payment of compensation for professional services and reimbursement of actual and necessary fees and expenses for independent auditing, accounting and tax advisory services rendered between May 27, 2006 through September 30, 2006. The Court approved the First Fee Application, the Second Fee Application and the Third Fee Application on February 15, 2007.

23. On March 31, 2007, E&Y filed its fourth interim fee application (the “Fourth Fee Application”) for the allowance and payment of compensation for professional services and reimbursement of actual and necessary fees and expenses for independent auditing, accounting and tax advisory services rendered between September 30, 2006 through February 2, 2007. The Fourth Fee Application was approved on June 29, 2007.

24. On July 31, 2007, E&Y filed its fifth interim fee application (the “Fifth Fee Application”) for the allowance and payment of compensation for professional services and reimbursement of actual and necessary fees and expenses for independent auditing, accounting

and tax advisory services rendered between February 3, 2007 and June 1, 2007. The Court approved the Fifth Fee Application on June 27, 2007.

25. On November 30, 2007, E&Y filed its sixth interim fee application (the “Sixth Fee Application”) for the allowance and payment of compensation for professional services and reimbursement of actual and necessary fees and expenses for independent auditing, accounting and tax advisory services rendered between June 2, 2007 and September 28, 2007. The Court approved the Sixth Fee Application on February 25, 2008.

26. With respect to the Seventh Interim Period, the Applicant has distributed four monthly fee statements to the Notice Parties on (a) November 29, 2007 for the period beginning on September 29, 2007 through October 26, 2007 requesting \$570,580.50 in fees and \$24,311.39 in expenses (the “October Fee Statement”); (b) December 19, 2007 for the period beginning on October 27, 2007 through November 24, 2007 requesting \$529,318.00 in fees and \$31,934.01 in expenses (the “November Fee Statement”); (c) January 31, 2008 for the period beginning on November 25, 2007 through December 30, 2007, requesting \$1,650,530.50 in fees and \$20,572.01 in expenses (the “December Fee Statement”); and (d) February 29, 2008 for the period beginning on December 31, 2007 through January 25, 2008 requesting \$614,272.00 in fees and \$12,249.52 in expenses (the “January Fee Statement”, and collectively, the “Monthly Fee Statements”).

27. No party has filed an objection to E&Y’s Monthly Fee Statements, and neither E&Y nor counsel for E&Y has received any objections to the Monthly Fee Statements. At this time, the Debtors have only paid E&Y \$2,780,851.53, which amount approximates 80% in fees and 100% of expenses in connection with the Seventh Interim Period.

28. Except as set forth herein, no agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with Debtors' Chapter 11 Cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors' estates for such services with any other person.

Summary of Services Rendered by Ernst & Young LLP
During the Compensation Period

29. During the Aggregate Compensation Period, the Applicant provided the Services under a number of different discrete projects. The Services fall under the general project categories of (I) the Sarbanes-Oxley Services, (II) audit services: the 2006 Consolidated Audit and the 2007 Consolidated Audit (the "Audit Services"); (III) accounting assistance services (the "Accounting Assistance Services"); (IV) tax services (the "Tax Services"), and (V) services related to the Applicant's retention and monthly invoicing (the "Retention/Fee Application Services"), and together with the Audit Services, the Accounting Assistance Services, and the Tax Services, the "Additional Services").

30. Attached hereto as Exhibit B is a schedule specifying the amount of fees and expenses for which the Applicant sought in this Application, separated by specific project categories.

31. The attached Exhibit C-1 sets forth the names, titles, hourly rates and the number of hours billed by all partners, principals, executive directors, senior managers, managers, seniors and staff of the Applicant who rendered hourly billed Additional Services (Accounting Assistance Services, Tax Services, and Retention/Fee Application Services¹) to the Debtors

¹ The Audit Services were billed at a fixed fee.

during the Aggregate Compensation Period. The hourly rates comply with the terms of the Engagement Letters and the Retention Orders, reflect the normal hourly rates for professional services charged by each partner, principal, and managers of the Applicant for this type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

32. The attached Exhibit C-2 sets forth the names, titles, hourly rates and the number of hours billed by all partners, principals, executive directors, senior managers, managers, seniors and staff of the Applicant who rendered services to the Debtors during the Aggregate Compensation Period for the Sarbanes-Oxley Services. The hourly rates comply with the terms of the Engagement Letters and the Retention Orders, reflect the normal hourly rates for professional services charged by each partner, principal, and managers of the Applicant for this type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

33. E&Y's professionals have maintained contemporaneous time records which indicate the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records for the Additional Services are annexed to this Application as Exhibit D. Copies of the time records for the Sarbanes-Oxley Services were annexed to the First Interim Fee Application as Exhibit E, and due to their volume, are not re-attached to this Application but shall be provided upon request.

34. Attached hereto as Exhibit E are contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement for the Additional Services. Copies of the expense records for the Sarbanes-Oxley Services were annexed to the First Interim Fee Application as Exhibit D, and due to their volume, are not re-attached to this Application but shall be provided upon request.

(I) Sarbanes-Oxley Services

35. Under the Prior Services project category, E&Y performed internal control testing services in connection with the Sarbanes-Oxley Act, valuation of certain assets and businesses, and tax services as requested by the Debtors.

36. In connection with the foregoing Sarbanes-Oxley Services, E&Y's professionals (a) expended a total of 0 hours during the Seventh Interim Period for which E&Y seeks allowance of compensation for professional services of \$0 and expenses of \$0; and (b) expended a total of 19,146.5 hours during the Aggregate Compensation Period for which E&Y seeks final allowance of compensation for professional services of \$3,140,215.00 and expenses of \$152,464, less any previously agreed to deductions recommended by the Fee Committee.

(II) Audit Services

37. Under the Audit Services project category, E&Y performed an audit of the Debtors' consolidated financial statements and its internal control over financial reporting, which services may include auditing and reporting on the consolidated financial statements of Delphi for the years ending December 31, 2006 and December 31, 2007, auditing and report on management's assessment of the effectiveness of internal control over financial reporting and on the effectiveness of internal control over financial reporting as of December 31, 2006 and December 31, 2007, and reviewing the Debtors' unaudited interim financial information before the Debtors filed their Form 10-Q's.

38. In connection with the foregoing Audit Services, E&Y's professionals (a) expended a total of 9,726.10 hours during the Seventh Interim Period for which E&Y seeks allowance of compensation for professional services of \$1,200,000.00 and expenses of

\$47,658.00; and (b) expended a total of 56,178.00 hours during the Aggregate Compensation Period for which E&Y seeks final allowance of compensation for professional services of \$14,700,000.00 and expenses of \$278,405.00, less any previously agreed to deductions recommended by the Fee Committee.

(III) Accounting Assistance Services

39. Under the Accounting Assistance Services project category, E&Y performed accounting advisory and research services in connection with various accounting matters, which services may include consultations required for significant proposed or executed transactions; continuing education support; assistance with and review of registration statements, comfort letters and consents; information technology internal controls; services related to mergers, acquisitions, and divestitures; as and when requested by the Debtors, performing additional audit procedures with respect to any financial statements of a consolidated or non-consolidated affiliate of Delphi which are required to be filed with Delphi's annual report on Form 10-K pursuant to Article 3-09 of Regulation S-X of the Securities and Exchange Act of 1934, as amended, or otherwise; or providing services to audit the accounts, transactions and disclosures associated with the Debtors operating under Chapter 11 of the Bankruptcy Code.

40. In connection with the foregoing Accounting Assistance Services, E&Y's professionals (a) expended a total of 5,466.40 hours during the Seventh Interim Period for which E&Y seeks allowance of compensation for professional services of \$1,866,819.00 and expenses of \$41,409.00; and (b) expended a total of 21,731.00 hours during the Aggregate Compensation Period for which E&Y seeks final allowance of compensation for professional services of \$7,289,747.30 and expenses of \$129,292.00, less any previously agreed to deductions recommended by the Fee Committee.

(IV) Tax Services

41. Under the Tax Services project category, E&Y performed bankruptcy tax services on an as-requested basis by the Debtors, which services included advising and assisting on the federal, state and local income tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures; preparing calculations and applying the appropriate federal, state and local tax law to historic information regarding changes in ownership of the Debtors' stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss, credit carry forwards, and build in losses) and the amount of any such limitation; analyzing information contained in historic tax returns and other relevant client records and application of relevant consolidated tax return rules, prepare calculations and apply the appropriate federal, state and local tax law to determine the tax asset and stock basis and deferred inter-company transactions and other consolidated return issues for each legal entity in the client's U.S. tax group; identifying major deferred inter-company transaction, excess loss accounts, etc.; preparing calculations and apply the appropriate federal, state and local tax law to determine the amount of tax attribute reduction related to debt cancellation income; or analyzing the federal, state and local tax treatment or consequences governing (i) the timing of deductions of plant shut down, severance and other costs incurred as the client rationalizes its operations including tax return disclosure and presentation, (ii) the costs and fees incurred by the client in connection with the bankruptcy proceedings, including tax return disclosure and presentation, (iii) interest and financing costs related to debt subject to the automatic stay, and new debt incurred as the client emerges from bankruptcy including tax return disclosure and presentation, (iv) the restructuring

and rationalization of inter-company accounts, (v) proposed dispositions of assets during bankruptcy including tax return disclosure and presentation, (vi) restructuring the U.S. or worldwide corporate groups during bankruptcy including tax return disclosure and presentation, (vii) potential bad debt and worthless stock deductions including tax return disclosure and presentation, or (viii) employee benefit plans.

42. In connection with the foregoing Tax Services, E&Y's professionals (a) expended a total of 270.4 hours during the Seventh Interim Period for which E&Y seeks allowance of compensation for professional services of \$174,392.00 and expenses of \$0.00; and (b) expended a total of 2,949.00 hours during the Aggregate Compensation Period for which E&Y seeks final allowance of compensation for professional services of \$1,788,802.00 and expenses of \$25,419.00, less any previously agreed to deductions recommended by the Fee Committee.

(V) Retention/Fee Application Services

43. Under the Retention/Fee Application Services project, category, E&Y performed work relating to the organization and execution of the required bankruptcy retention and payment process, including preparing and reviewing documents required for inclusion with the Supplemental Application and the attendant affidavit, updating connections checks, discussions with internal and external legal counsel regarding filing requirements under the Applicable Guidelines and Orders, preparing and distributing the Monthly Fee Statements and the interim fee applications. E&Y is not seeking reimbursement for the time spent by E&Y's in-house counsel nor fees paid by E&Y to its external bankruptcy counsel in connection with its retention or billing in these chapter 11 cases.

44. In connection with the foregoing Retention/Fee Application Services, E&Y's professionals (a) expended a total of 484.6 hours during the Seventh Interim Period for which

E&Y seeks allowance of compensation for professional services of \$123,492.00 and expenses of \$0.00; and (b) expended a total of 3,574.00 hours during the Aggregate Compensation Period for which E&Y seeks final allowance of compensation for professional services of \$806,856.00 and expenses of \$0.00, less any previously agreed to deductions recommended by the Fee Committee.

45. E&Y has endeavored to reduce fees by assigning work to professionals with lower hourly rates when appropriate. Upon information and belief, the Services provided by the Applicant were not duplicative in any manner with the services performed by other professionals retained by the Debtors.

46. All Services rendered by E&Y for the Debtors during the Aggregate Compensation Period were performed in connection with the representation of Debtors in these Chapter 11 Cases.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

47. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330(a)(3) further provides that in determining the amount of reasonable compensation to be awarded,

[T]he court shall consider the nature and extent, and the value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

48. In light of the foregoing, the Applicant respectfully submits that the Services for which compensation is sought were necessary and beneficial to the estate and that the compensation sought is reasonable in light of the nature, extent and value of such services.

NOTICE AND PRIOR APPLICATIONS

49. Pursuant to paragraph 2(j) of the Interim Compensation Order, a complete copy of this Application with exhibits has been provided to the Notice Parties. Upon request, E&Y shall provide a copy of the Application, with all exhibits, to any party-in-interest who cannot access this Application on the Court's website. In light of the nature of the relief requested herein, Applicant submits that no other or further notice need be provided.

50. No prior application for the relief sought herein has been made to this or any other Court.

CONCLUSION

E&Y respectfully requests that the Court authorize (a) that for the period September 29, 2007 through January 25, 2008, an interim allowance be made to E&Y pursuant to the terms of the Interim Compensation Order, with respect to the sum of \$3,364,701.00 as compensation for necessary professional services rendered, and the sum of \$89,066.93 as 100% reimbursement of actual necessary costs and expenses, for a total of \$3,453,767.93; and (b) that for the period October 8, 2005 through January 25, 2008, a final allowance be made to E&Y pursuant to the

terms of the Interim Compensation Order, with respect to the sum of \$27,549,300.89 as compensation for necessary professional services rendered, and the sum of \$584,199.00 as 100% reimbursement of actual necessary costs and expenses, for a total of \$28,133,499.89, (c) that such sums be authorized for payment, including any amounts held back, and (d) such other and further relief as this Court may deem just and proper.

Dated: New York, New York
December 29, 2009

By: /s/ John A. Simon
John A. Simon
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Attorneys for Ernst & Young LLP

Exhibit A

Certification

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|-------------------------------------|---|-------------------------|
| ----- | x | |
| | : | |
| In re | : | Chapter 11 |
| | : | |
| DELPHI CORPORATION, <u>et al.</u> , | : | Case No. 05-44481 (RDD) |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | : | |
| ----- | x | |

Steven F. Sheckell declares and states as follows:

1. I am a partner in the firm of Ernst & Young LLP ("Applicant" or "E&Y"), as independent auditors, accountants and tax advisors to Delphi Corporation and certain of its subsidiaries and affiliates, as debtors and debtors-in-possession (collectively, the "Debtors") in the above-captioned chapter 11 cases.

2. I make this certification in respect of the foregoing final application (the "Application") for allowance and payment of compensation for professional services and reimbursement of expenses for the period beginning October 5, 2005 through January 25, 2008 (the "Compensation Period") by the Applicant.

3. I am the professional designated by the Applicant in respect of compliance with the Administrative Order M-151, the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, dated April 19, 1995 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "UST Guidelines," and together with the Local Guidelines, the "Guidelines").

4. I have personally performed services rendered by Applicant during the Compensation Period and am thoroughly familiar with all other work performed on behalf of the Debtors by the professionals and para-professionals in the firm.

5. In compliance with section B of the Local Guidelines, I certify that:

a. I have read the Application.

b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines.

c. Except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by Applicant's clients.

d. In providing a reimbursable service in this Case, the Applicant does not make a profit on that service, whether the service is performed by the Applicant in-house or through a third-party.

e. In respect of Section B.2 of the Local Guidelines, upon the entry of the order authorizing the retention of the Applicant occurred on April 5, 2006, I note that, except as set forth in the Application, Applicant has provided, on a monthly basis, billing statements of Applicant's fees and disbursements accrued during the Compensation Period, within 30 days after the end of each month, pursuant to this Court's Order under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Professionals, entered November 4, 2005 (Docket No. 869), as supplemented by the orders dated March 8, 2006, March 28, 2006, May 5, 2006, July 13, 2006 and October 13, 2006 and December 12, 2006 (Docket Nos. 2747, 2986, 3630, 4545 5310 and 6145)

(the "Interim Compensation Order"), to the Debtors and their counsel, the U.S. Trustee, counsel for the Creditors' Committee, and counsel for the agent under the Debtors' prepetition credit facility, counsel for the agent under the Debtors' postpetition credit facility, and the Fee Committee (collectively, the "Notice Parties").

f. In respect of section B.3 of the Local Guidelines, I note that copies of the Application are being provided to the Notice Parties on the date for filing fee applications set by the Court in the Interim Compensation Order.

6. In accordance with Rule 2016(a) of the Federal Rules of Bankruptcy and section 504 of title 11 of the United States Code (the "Bankruptcy Code"), no agreement or understanding exists between the Applicant and any other person for the sharing of compensation to be received in connection with this chapter 11 case.

7. By this certification, Applicant does not waive or release any rights or entitlements it has under the order of this Court, entered April 5, 2006, approving the Applicant's retention by the Debtors *nunc pro tunc* to January 1, 2006, pursuant to the terms of the engagement letters between Applicant and Debtors attached as exhibits to the Debtors' application to employ and retain E&Y.

I declare under penalty of perjury that the foregoing is true and correct.

Executed, this 29th day of December, 2009 at Detroit, Michigan.

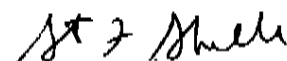
By: 
Name: Steven F. Sheckell
Title: Partner

Exhibit B

| Projected Category | Total Hours | Total Fees | Total Expenses |
|------------------------------------|--------------------|------------------------|-----------------------|
| Sarbanes-Oxley Services | 19,146.5 | \$3,140,215.00 | \$152,464.00 |
| Audit Services | 56,178.0 | \$14,700,000.00 | \$278,405.00 |
| Accounting Assistance Services | 21,731.0 | \$7,289,747.30 | \$129,292.00 |
| Tax Services | 2,949.0 | \$1,788,802.00 | \$25,419.00 |
| Retention/Fee Application Services | 3,574.0 | \$806,856.00 | \$0 |
| Subtotals | 103,578.5 | \$27,725,620.30 | \$585,580.00 |
| Fee Committee Deductions | | (\$161,593.41) | (\$1,381.00) |
| Invoice Adjustments | | (\$14,726.00) | (\$0.00) |
| TOTALS | 103,578.5 | \$27,549,300.89 | \$584,199.00 |

Exhibit C-1

Summary of Hourly Additional Services

Exhibit C

Delphi Corporation

Summary of Hourly Rates and Fees by Professional for Exhibit D

For the Period January 1, 2006 through January 25, 2008

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|-------------------------------|----------|--------------------------|-------------|--------------|------------------------------|
| Abell Jr Charles C. | CCA | Partner | \$ 525.00 | 1 | \$ 525.00 |
| Abell Jr Charles C. | CCA | Partner | \$ 825.00 | 14 | \$ 11,550.00 |
| Abell Jr Charles C. | CCA | Partner | \$ 880.00 | 1 | \$ 880.00 |
| Abraham Lisa M. | LMA | Intern | \$ 100.00 | 3.4 | \$ 340.00 |
| Abraham Lisa M. | LMA | Intern | Fixed Fee | 59 | |
| Adamowicz Fletcher | FA | Senior | \$ 450.00 | 13.7 | \$ 6,165.00 |
| Aguirre Alberto | AA | Staff | \$ 40.00 | 6.2 | \$ 248.00 |
| Aliff Elbert J. | EJA | Intern | \$ 100.00 | 51.4 | \$ 5,140.00 |
| Aliff Elbert J. | EJA | Intern | Fixed Fee | 207.9 | |
| Aljirafi Wail | WA | Intern | \$ 120.00 | 20.1 | \$ 2,412.00 |
| Ambrose Nicklaus C. | NCA | Staff | \$ 140.00 | 3.6 | \$ 504.00 |
| Ambrose Nicklaus C. | NCA | Staff | Fixed Fee | 13.7 | |
| Anantharaman Sangeetha | SA | Staff | Fixed Fee | 0.5 | |
| Anderson Kelly M. | KMA | Staff | \$ 200.00 | 7.2 | \$ 1,440.00 |
| Andujo Mauricio | MA | Staff | \$ 40.00 | 7.8 | \$ 312.00 |
| Anibal Christina J. | CJA | Intern | \$ 100.00 | 184.9 | \$ 18,490.00 |
| Anibal Christina J. | CJA | Intern | *\$50 | 31 | \$ 1,550.00 |
| Anibal Christina J. | CJA | Intern | Fixed Fee | 16 | |
| Anibal Christina J. | CJA | Staff | \$ 140.00 | 1 | \$ 140.00 |
| Anibal Christina J. | CJA | Staff | Fixed Fee | 90 | |
| Aquino Heather | HRA | Audit Support Associate | \$ 150.00 | 35.9 | \$ 5,385.00 |
| Aquino Heather | HRA | Audit Support Associate | Fixed Fee | 96.3 | |
| Aquino Heather | HRA | Client Serving Associate | \$ 75.00 | 0.2 | \$ 15.00 |
| Aquino Heather | HRA | Client Serving Associate | \$ 125.00 | 557.5 | \$ 69,687.50 |
| Aquino Heather | HRA | Client Serving Associate | \$ 140.00 | 615.7 | \$ 86,198.00 |
| Aquino Heather | HRA | Client Serving Associate | Fixed Fee | 1539.2 | |
| Arnold Nathan R. | NRA | Staff | \$ 125.00 | 3 | \$ 375.00 |
| Arnold Nathan R. | NRA | Staff | Fixed Fee | 144.4 | |
| Artale Sabrina A. | SAA | Manager | \$ 330.00 | 76.8 | \$ 25,344.00 |
| Artale Sabrina A. | SAA | Manager | Fixed Fee | 12.4 | |
| Artale Sabrina A. | SAA | Senior Manager | \$ 470.00 | 48.2 | \$ 22,654.00 |
| Artale Sabrina A. | SAA | Senior Manager | \$ 520.00 | 21.6 | \$ 11,232.00 |
| Asher Kevin F. | KFA | Partner | \$ 700.00 | 231.4 | \$ 161,980.00 |
| Asher Kevin F. | KFA | Partner | \$ 770.00 | 460.1 | \$ 354,277.00 |
| Asher Kevin F. | KFA | Partner | \$ 820.00 | 46.1 | \$ 37,802.00 |
| Asher Kevin F. | KFA | Partner | Fixed Fee | 878.2 | |
| Averill Pamela S. | PSA | Intern | \$ 100.00 | 39.6 | \$ 3,960.00 |
| Averill Pamela S. | PSA | Intern | Fixed Fee | 84.5 | |
| Avila-Villegas Vanessa | VAV | Senior | | | |
| Avila-Villegas Vanessa | VAV | Senior | \$ 275.00 | 10.5 | \$ 2,887.50 |
| Avila-Villegas Vanessa | VAV | Senior | Fixed Fee | 442.3 | |
| Aytes Eric J. | EJA | Intern | | | |
| Aytes Eric J. | EJA | Intern | \$ 110.00 | 26.5 | \$ 2,915.00 |
| Aytes Eric J. | EJA | Intern | Fixed Fee | 73.6 | |
| Baier Simone | SB | Senior | \$ 450.00 | 78.2 | \$ 35,190.00 |
| Bakke Don | DWB | Senior Manager | \$ 650.00 | 22.5 | \$ 14,625.00 |
| Banker Lisa M. | LMB | Manager | \$ 375.00 | 11.5 | \$ 4,312.50 |
| Barber Keith A. | KAB | Senior | \$ 275.00 | 8.2 | \$ 2,255.00 |
| Barber Keith A. | KAB | Senior | \$ 300.00 | 4 | \$ 1,200.00 |
| Barber Keith A. | KAB | Senior | Fixed Fee | 370.6 | |
| Barwin Kristen N. | KNB | Staff | \$ 125.00 | 13.2 | \$ 1,650.00 |
| Barwin Kristen N. | KNB | Staff | \$ 200.00 | 42.3 | \$ 8,460.00 |
| Barwin Kristen N. | KNB | Staff | \$ 220.00 | 104.6 | \$ 23,012.00 |
| Barwin Kristen N. | KNB | Staff | Fixed Fee | 668.7 | |
| Bean Stephanie A. | SAB | Staff | Fixed Fee | 15 | |
| Beckman James J. | JB | Partner | \$ 525.00 | 8.6 | \$ 4,515.00 |
| Beckman James J. | JB | Partner | Fixed Fee | 40.4 | |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|--------------------------------|----------|----------------|-------------|--------------|------------------------------|
| Berard Peter | PB | Manager | \$ 300.00 | 2 | \$ 600.00 |
| Berard Peter | PB | Manager | \$ 500.00 | 1 | \$ 500.00 |
| Berard Peter | PB | Manager | \$ 550.00 | 1 | \$ 550.00 |
| Berning Sarah C. | SCB | Staff | | | |
| Berning Sarah C. | SCB | Staff | \$ 140.00 | 0.8 | \$ 112.00 |
| Bharani Deepa S. | DSB | Staff | \$ 140.00 | 10.1 | \$ 1,414.00 |
| Bharani Deepa S. | DSB | Staff | \$ 220.00 | 1.8 | \$ 396.00 |
| Blanchard JR Jerred G. | JFB | Partner | | | |
| Blanchard JR Jerred G. | JFB | Partner | \$ 750.00 | 1 | \$ 750.00 |
| Blank Jacob M. | JMB | Partner | \$ 750.00 | 123.4 | \$ 92,550.00 |
| Bleeker Alderik | AB | Manager | \$ 550.00 | 14 | \$ 7,700.00 |
| Boehm Michael J. | MJB | Manager | \$ 300.00 | 229.8 | \$ 68,940.00 |
| Boehm Michael J. | MJB | Manager | \$ 330.00 | 578.7 | \$ 190,971.00 |
| Boehm Michael J. | MJB | Manager | \$ 400.00 | 125.8 | \$ 50,320.00 |
| Boehm Michael J. | MJB | Manager | *\$165 | 6.5 | \$ 1,073.00 |
| Boehm Michael J. | MJB | Manager | *\$200 | 5.2 | \$ 1,040.00 |
| Boehm Michael J. | MJB | Manager | Fixed Fee | 2444.4 | |
| Bond Jason C. | JCB | Staff | \$ 140.00 | 8.7 | \$ 1,218.00 |
| Boston Jason C. | JCB | Staff | \$ 125.00 | 200.8 | \$ 25,100.00 |
| Boston Jason C. | JCB | Staff | *\$63 | 49.6 | \$ 3,123.00 |
| Boston Jason C. | JCB | Staff | Fixed Fee | 221.4 | |
| Brandl Florian | FB | Manager | \$ 550.00 | 1.5 | \$ 825.00 |
| Bravo Alberto | AB | Senior | \$ 69.00 | 10.1 | \$ 696.90 |
| Bricker Christopher S. | CSB | Senior | Fixed Fee | 2 | |
| Buchbinder Elizabeth N. | ENB | Partner | \$ 750.00 | 1 | \$ 750.00 |
| Budowanec Phillip M. | PMB | Staff | \$ 140.00 | 1 | \$ 140.00 |
| Burks Julie A. | JAB | Staff | \$ 140.00 | 1.5 | \$ 210.00 |
| Burns JR John E. | JEB | Senior Manager | \$ 213.00 | 5.4 | \$ 1,150.20 |
| Burns JR John E. | JEB | Senior Manager | \$ 425.00 | 10.6 | \$ 4,505.00 |
| Burns JR John E. | JEB | Senior Manager | \$ 470.00 | 20.3 | \$ 9,541.00 |
| Burns JR John E. | JEB | Senior Manager | \$ 520.00 | 4.4 | \$ 2,288.00 |
| Burns JR John E. | JEB | Senior Manager | *\$260 | 6.6 | \$ 1,716.00 |
| Burns JR John E. | JEB | Senior Manager | Fixed Fee | 18.2 | |
| Buser Jay | JB | Manager | \$ 330.00 | 220.6 | \$ 72,798.00 |
| Buser Jay | JB | Manager | \$ 420.00 | 5 | \$ 2,100.00 |
| Buser Jay | JB | Manager | *\$165 | 5.4 | \$ 892.00 |
| Buzzacco Amanda L. | ALB | Staff | \$ 125.00 | 17.7 | \$ 2,212.50 |
| Buzzacco Amanda L. | ALB | Staff | Fixed Fee | 58.5 | |
| Cable Matthew G. | MGC | Staff | \$ 200.00 | 3 | \$ 600.00 |
| Campbell James P. | JPC | Staff | \$ 240.00 | 8.5 | \$ 2,040.00 |
| Carey Gemma | GC | Staff | \$ 200.00 | 0.9 | \$ 180.00 |
| Cash Kevin L. | KLC | Partner | \$ 525.00 | 54.3 | \$ 28,507.50 |
| Cash Kevin L. | KLC | Partner | \$ 575.00 | 87.6 | \$ 50,370.00 |
| Cash Kevin L. | KLC | Partner | \$ 620.00 | 0.3 | \$ 186.00 |
| Cash Kevin L. | KLC | Partner | *\$288 | 4.3 | \$ 1,236.00 |
| Cash Kevin L. | KLC | Partner | Fixed Fee | 210 | |
| Chamarro Destiny D. | DDC | Senior | \$ 250.00 | 233.8 | \$ 58,450.00 |
| Chamarro Destiny D. | DDC | Senior | \$ 270.00 | 97.4 | \$ 26,298.00 |
| Chamarro Destiny D. | DDC | Senior | *\$125 | 24.7 | \$ 3,091.00 |
| Chamarro Destiny D. | DDC | Senior | *\$135 | 1.2 | \$ 162.00 |
| Chamarro Destiny D. | DDC | Senior | Fixed Fee | 76 | |
| Chamarro Destiny D. | DDC | Staff | \$ 110.00 | 4.8 | \$ 528.00 |
| Chamarro Destiny D. | DDC | Staff | \$ 125.00 | 10.9 | \$ 1,362.50 |
| Chamarro Destiny D. | DDC | Staff | \$ 200.00 | 46.4 | \$ 9,280.00 |
| Chamarro Destiny D. | DDC | Staff | \$ 220.00 | 806.2 | \$ 177,364.00 |
| Chamarro Destiny D. | DDC | Staff | *\$110 | 16.1 | \$ 1,771.00 |
| Chamarro Destiny D. | DDC | Staff | Fixed Fee | 1065.1 | |
| Chandler Chase | CC | Intern | \$ 100.00 | 7.3 | \$ 730.00 |
| Chandler Chase | CC | Intern | Fixed Fee | 94.6 | |
| Chandler Chase | CDC | Staff | \$ 140.00 | 0.5 | \$ 70.00 |
| Chandler Chase | CDC | Staff | Fixed Fee | 41 | |
| Charlton James | JC | Partner | \$ 750.00 | 1.8 | \$ 1,350.00 |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|------------------------------|----------|--------------------|-------------|--------------|------------------------------|
| Chheda Rubin P. | RPC | Senior | Fixed Fee | 8 | |
| Chowdhry Kanika | KC | Staff | \$ 125.00 | 1.2 | \$ 150.00 |
| Chowdhry Kanika | KC | Staff | Fixed Fee | 40.8 | |
| Ciungu Roxana M. | RMC | Staff | \$ 140.00 | 124.2 | \$ 17,388.00 |
| Ciungu Roxana M. | RMC | Staff | \$ 220.00 | 160.8 | \$ 35,376.00 |
| Ciungu Roxana M. | RMC | Staff | \$ 240.00 | 104.2 | \$ 25,008.00 |
| Ciungu Roxana M. | RMC | Staff | Fixed Fee | 642.8 | |
| Clarke Hayley L. | HLC | Senior | \$ 250.00 | 4.4 | \$ 1,100.00 |
| Clarke Hayley L. | HLC | Senior | \$ 270.00 | 6.8 | \$ 1,836.00 |
| Clarke Hayley L. | HLC | Staff | \$ 220.00 | 353.7 | \$ 77,814.00 |
| Clarke Hayley L. | HLC | Staff | *\$110 | 10.8 | \$ 1,188.00 |
| Conat Arthur L. | ALC | Executive Director | \$ 475.00 | 27.6 | \$ 13,110.00 |
| Conat Arthur L. | ALC | Executive Director | \$ 520.00 | 19.8 | \$ 10,296.00 |
| Conat Arthur L. | ALC | Executive Director | \$ 525.00 | 24.4 | \$ 12,810.00 |
| Conat Arthur L. | ALC | Executive Director | \$ 570.00 | 0.9 | \$ 513.00 |
| Conat Arthur L. | ALC | Executive Director | Fixed Fee | 6.4 | |
| Conat Arthur L. | ALC | Principle | Fixed Fee | 1 | |
| Cook Vaughn A. | VAC | Senior Manager | \$ 425.00 | 4 | \$ 1,700.00 |
| Coran Thomas W. | TWC | Senior | \$ 300.00 | 2.5 | \$ 750.00 |
| Coran Thomas W. | TWC | Senior | Fixed Fee | 0.7 | |
| Coran Thomas W. | TWC | Staff | Fixed Fee | 2.1 | |
| Craig Tashawna N. | TNC | Staff | \$ 125.00 | 28.8 | \$ 3,600.00 |
| Craig Tashawna N. | TNC | Staff | \$ 140.00 | 107.5 | \$ 15,050.00 |
| Craig Tashawna N. | TNC | Staff | \$ 220.00 | 268.2 | \$ 59,004.00 |
| Craig Tashawna N. | TNC | Staff | \$ 240.00 | 6.8 | \$ 1,632.00 |
| Craig Tashawna N. | TNC | Staff | Fixed Fee | 1244.9 | |
| Crosby Katie L. | KLC | Staff | Fixed Fee | 12 | |
| Crouch Nelson F. | NFC | Executive Director | \$ 750.00 | 2 | \$ 1,500.00 |
| Cummings Leland P. | LPC | Staff | \$ 140.00 | 8 | \$ 1,120.00 |
| Damodaran Tarun | TD | Staff | \$ 125.00 | 2.8 | \$ 350.00 |
| Damodaran Tarun | TD | Staff | \$ 200.00 | 23.2 | \$ 4,640.00 |
| Damodaran Tarun | TD | Staff | Fixed Fee | 153.4 | |
| Dandrea Gregory R. | GRD | Intern | \$ 100.00 | 4.5 | \$ 450.00 |
| Dawson John | JD | Partner | Fixed Fee | 3 | |
| De Cuyper Olivier | OD | Manager | \$ 550.00 | 0.7 | \$ 385.00 |
| DeMers Laurie A. | LAD | Senior Manager | \$ 425.00 | 112.2 | \$ 47,685.00 |
| DeMers Laurie A. | LAD | Senior Manager | \$ 470.00 | 7.9 | \$ 3,713.00 |
| DeMers Laurie A. | LAD | Senior Manager | Fixed Fee | 345.6 | |
| Denard Ashley N. | AND | Intern | \$ 100.00 | 27.6 | \$ 2,760.00 |
| Denard Ashley N. | AND | Intern | Fixed Fee | 56.5 | |
| Desai Kaushali R. | KRD | Staff | Fixed Fee | 13.3 | |
| Devitt Barry J. | BJD | Senior Manager | \$ 520.00 | 73.6 | \$ 38,272.00 |
| Donahue Robert M. | RMD | Senior Manager | \$ 425.00 | 1.6 | \$ 680.00 |
| Donahue Robert M. | RMD | Senior Manager | Fixed Fee | 62.2 | |
| Durham Candice M. | CMD | Staff | \$ 200.00 | 0.3 | \$ 60.00 |
| Eckhardt Thomas A. | TAE | Partner | \$ 750.00 | 9.8 | \$ 7,350.00 |
| Eisenstein Stephen N. | SNE | Senior Manager | \$ 650.00 | 5.5 | \$ 3,575.00 |
| Ellis Timothy A. | TAE | Senior | \$ 275.00 | 30.2 | \$ 8,305.00 |
| Ellis Timothy A. | TAE | Senior | Fixed Fee | 33.7 | |
| Erickson Karen M. | KME | Senior Manager | \$ 600.00 | 0.2 | \$ 120.00 |
| Ericson Mary C. | MCE | Senior | \$ 220.00 | 0.6 | \$ 132.00 |
| Ericson Mary C. | MCE | Senior | \$ 400.00 | 26.5 | \$ 10,600.00 |
| Ericson Mary C. | MCE | Manager | \$ 500.00 | 1.8 | \$ 900.00 |
| Ericson Molly | ME | Manager | \$ 330.00 | 1.3 | \$ 429.00 |
| Ericson Molly | ME | Manager | \$ 500.00 | 72.2 | \$ 36,100.00 |
| Ericson Molly | ME | Manager | \$ 550.00 | 144.8 | \$ 79,640.00 |
| Ericson Molly | ME | Manager | *\$250 | 7.5 | \$ 1,875.00 |
| Ericson Molly | ME | Manager | *\$275 | 4 | \$ 1,100.00 |
| Etue Nicole J. | NJE | Staff | Fixed Fee | 8 | |
| Evans Kristian G. | KGE | Staff | \$ 220.00 | 19.5 | \$ 4,290.00 |
| Fellenz Beth Anne | BAF | Staff | \$ 200.00 | 3.2 | \$ 640.00 |
| Fellenz Beth Anne | BAF | Staff | Fixed Fee | 251.5 | |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|--------------------------------|----------|--------------------------|-------------|--------------|------------------------------|
| Ferguson Stephen J. | SJF | Executive Director | \$ 520.00 | 0.2 | \$ 104.00 |
| Ferguson Stephen J. | SJF | Executive Director | \$ 660.00 | 9 | \$ 5,940.00 |
| Ferguson Stephen J. | SJF | Executive Director | \$ 680.00 | 13 | \$ 8,840.00 |
| Ferguson Stephen J. | SJF | Executive Director | *\$340 | 8.5 | \$ 2,890.00 |
| Ferguson Stephen J. | SJF | Executive Director | Fixed Fee | 25.7 | |
| Fine Charles E. | CEF | Senior | \$ 275.00 | 10 | \$ 2,750.00 |
| Fine Charles E. | CEF | Senior | Fixed Fee | 32 | |
| Fisher Trudi L. | TLF | Staff | Fixed Fee | 63.5 | |
| Fitzpatrick Michael J. | MJF | Partner | \$ 750.00 | 72.1 | \$ 54,075.00 |
| Fitzpatrick Michael J. | MJF | Partner | \$ 825.00 | 97.9 | \$ 80,767.50 |
| Fitzpatrick Michael J. | MJF | Partner | \$ 880.00 | 15.9 | \$ 13,992.00 |
| Fitzpatrick Michael J. | MJF | Partner | Fixed Fee | 72.6 | |
| Floyd Paul | PF | Staff | Fixed Fee | 8.8 | |
| Ford David Hampton | DHF | Staff | \$ 100.00 | 14.5 | \$ 1,450.00 |
| Ford David Hampton | DHF | Staff | \$ 125.00 | 32.9 | \$ 4,112.50 |
| Ford David Hampton | DHF | Staff | \$ 200.00 | 65.1 | \$ 13,020.00 |
| Ford David Hampton | DHF | Staff | \$ 220.00 | 50.7 | \$ 11,154.00 |
| Ford David Hampton | DHF | Staff | Fixed Fee | 689.5 | |
| Frank Michele L. | MLF | Senior Manager | \$ 600.00 | 4.4 | \$ 2,640.00 |
| Fredericks Alex J. | AJF | Senior Manager | \$ 425.00 | 2 | \$ 850.00 |
| Fredericks Alex J. | AJF | Senior Manager | \$ 470.00 | 1 | \$ 470.00 |
| Furlan Ritu | RF | Partner | \$ 525.00 | 1.5 | \$ 787.50 |
| Furlan Ritu | RF | Senior Manager | \$ 425.00 | 1.4 | \$ 595.00 |
| Gaines Karen D. | KDG | Staff | Fixed Fee | 12 | |
| Gardon Steven J. | SJG | Partner | \$ 700.00 | 3 | \$ 2,100.00 |
| Gardon Steven J. | SJG | Partner | Fixed Fee | 2.5 | |
| Garlock David C. | DCG | Partner | \$ 750.00 | 1.3 | \$ 975.00 |
| Gerber Katherine A. | KAA | Senior | \$ 275.00 | 4 | \$ 1,100.00 |
| Gerber Katherine A. | KAA | Senior | \$ 300.00 | 77.1 | \$ 23,130.00 |
| Gerber Katherine A. | KAA | Senior | \$ 320.00 | 10.6 | \$ 3,392.00 |
| Gerber Katherine A. | KAA | Senior | Fixed Fee | 452.9 | |
| Gerber Katherine A. | KAG | Senior | \$ 250.00 | 4.3 | \$ 1,075.00 |
| Gibney Brian B. | BBG | Partner | \$ 750.00 | 5.9 | \$ 4,425.00 |
| Golightly Kim O. | KOG | Partner | \$ 750.00 | 1.8 | \$ 1,350.00 |
| Gonzalez Victor | VG | Staff | \$ 40.00 | 2.8 | \$ 112.00 |
| Grabow Kimberly A. | KAG | Intern | \$ 150.00 | 4.7 | \$ 705.00 |
| Groen Gerrit | GG | Senior Manager | \$ 650.00 | 0.8 | \$ 520.00 |
| Groen Marco | MG | Senior Manager | \$ 650.00 | 2.5 | \$ 1,625.00 |
| Hacker Kevin M. | KMH | Senior Manager | \$ 425.00 | 8.4 | \$ 3,570.00 |
| Hake Monica M. | MMH | Staff | Fixed Fee | 7 | |
| Hall Lawrence | LH | Senior Manager | \$ 650.00 | 0.5 | \$ 325.00 |
| Harbaugh James M. | JMH | Senior | \$ 225.00 | 8 | \$ 1,800.00 |
| Harbaugh James M. | JMH | Senior | \$ 250.00 | 2.2 | \$ 550.00 |
| Harbaugh James M. | JMH | Senior | Fixed Fee | 454.4 | |
| Harbaugh James M. | JMH | Staff | \$ 200.00 | 11.2 | \$ 2,240.00 |
| Harbaugh James M. | JMH | Staff | Fixed Fee | 142.2 | |
| Hargrove Jaime A. | JAH | Client Serving Associate | \$ 152.00 | 2 | \$ 304.00 |
| Hargus Lisa D. | LDH | Senior Manager | Fixed Fee | 43.3 | |
| Hart Kevin M. | KMH | Senior | \$ 400.00 | 14.9 | \$ 5,960.00 |
| Hart Kevin M. | KMH | Senior | \$ 450.00 | 30.1 | \$ 13,545.00 |
| Hart Kevin M. | KMH | Staff | \$ 200.00 | 12.7 | \$ 2,540.00 |
| Hatzfeld Jr. Michael J. | MJH | Senior Manager | \$ 425.00 | 756.6 | \$ 321,555.00 |
| Hatzfeld Jr. Michael J. | MJH | Senior Manager | \$ 470.00 | 762 | \$ 357,999.00 |
| Hatzfeld Jr. Michael J. | MJH | Senior Manager | \$ 540.00 | 35 | \$ 18,900.00 |
| Hatzfeld Jr. Michael J. | MJH | Senior Manager | *\$213 | 31.9 | \$ 6,816.00 |
| Hatzfeld Jr. Michael J. | MJH | Senior Manager | *\$235 | 33.9 | \$ 7,948.00 |
| Hatzfeld Jr. Michael J. | MJH | Senior Manager | Fixed Fee | 1643.5 | |
| Haun Erica L. | ELH | Staff | \$ 140.00 | 2 | \$ 280.00 |
| Havai Peter | PH | Manager | \$ 550.00 | 5.2 | \$ 2,860.00 |
| Heater Patricia A. | PAH | Staff | Fixed Fee | 13 | |
| Heffernan Kevin P. | KPH | Staff | Fixed Fee | 1.2 | |
| Hegelmann Julie Ann | JAH | Manager | \$ 330.00 | 58.9 | \$ 19,437.00 |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|----------------------------|----------|--------------------------|-------------|--------------|------------------------------|
| Hegelmann Julie Ann | JAH | Manager | \$ 380.00 | 21.7 | \$ 8,246.00 |
| Hegelmann Julie Ann | JAH | Manager | \$ 500.00 | 0.7 | \$ 350.00 |
| Hegelmann Julie Ann | JAH | Manager | Fixed Fee | 197.4 | |
| Hegelmann Julie Ann | JAH | Senior | \$ 225.00 | 143 | \$ 32,175.00 |
| Hegelmann Julie Ann | JAH | Senior | \$ 250.00 | 43.4 | \$ 10,850.00 |
| Hegelmann Julie Ann | JAH | Senior | \$ 300.00 | 94 | \$ 28,200.00 |
| Hegelmann Julie Ann | JAH | Senior | Fixed Fee | 841 | |
| Hellmund Marili | MH | Client Serving Associate | \$ 100.00 | 115.5 | \$ 11,550.00 |
| Hendy James W. | JWH | Executive Director | \$ 520.00 | 27 | \$ 14,040.00 |
| Hendy James W. | JWH | Executive Director | \$ 525.00 | 34 | \$ 17,850.00 |
| Hendy James W. | JWH | Executive Director | \$ 575.00 | 10 | \$ 5,750.00 |
| Henning Jeffrey M. | JMH | Partner | \$ 425.00 | 0.6 | \$ 255.00 |
| Henning Jeffrey M. | JMH | Partner | \$ 525.00 | 366.6 | \$ 192,465.00 |
| Henning Jeffrey M. | JMH | Partner | \$ 575.00 | 366.8 | \$ 210,910.00 |
| Henning Jeffrey M. | JMH | Partner | \$ 620.00 | 32.6 | \$ 20,212.00 |
| Henning Jeffrey M. | JMH | Partner | Fixed Fee | 922.1 | |
| Hernandez Salvador | SH | Partner | \$ 439.00 | 0.5 | \$ 219.50 |
| Hester Lilo A. | LAH | Partner | \$ 750.00 | 0.5 | \$ 375.00 |
| Heymans Thomas | TH | Senior | \$ 450.00 | 1.5 | \$ 675.00 |
| Hier Alan J. | AJH | Senior | \$ 300.00 | 25 | \$ 7,500.00 |
| Hoffman Michelle M. | MMH | Staff | \$ 125.00 | 7.2 | \$ 900.00 |
| Holman David L. | DLH | Partner | \$ 750.00 | 7.5 | \$ 5,625.00 |
| Horner Kevin John | KJH | Senior | \$ 250.00 | 54.7 | \$ 13,675.00 |
| Horner Kevin John | KJH | Senior | \$ 270.00 | 31.9 | \$ 8,613.00 |
| Horner Kevin John | KJH | Senior | Fixed Fee | 473.7 | |
| Horner Kevin John | KJH | Staff | \$ 100.00 | 7.2 | \$ 720.00 |
| Horner Kevin John | KJH | Staff | \$ 125.00 | 54.9 | \$ 6,862.50 |
| Horner Kevin John | KJH | Staff | \$ 200.00 | 96.6 | \$ 19,320.00 |
| Horner Kevin John | KJH | Staff | \$ 220.00 | 200.9 | \$ 44,198.00 |
| Horner Kevin John | KJH | Staff | Fixed Fee | 2241.2 | |
| Hosein Sandra S. | SH | Client Serving Associate | \$ 100.00 | 114 | \$ 11,400.00 |
| House Brandon T. | BTH | Staff | Fixed Fee | 48 | |
| Huffman Derek T. | DTH | Senior | \$ 225.00 | 24.9 | \$ 5,602.50 |
| Huffman Derek T. | DTH | Senior | \$ 250.00 | 15.7 | \$ 3,925.00 |
| Huffman Derek T. | DTH | Senior | \$ 275.00 | 38.6 | \$ 10,615.00 |
| Huffman Derek T. | DTH | Senior | \$ 300.00 | 4.1 | \$ 1,230.00 |
| Huffman Derek T. | DTH | Senior | \$ 320.00 | 4 | \$ 1,280.00 |
| Huffman Derek T. | DTH | Senior | Fixed Fee | 112 | |
| Hultman Erik | EH | Executive Director | \$ 750.00 | 3 | \$ 2,250.00 |
| Humphrey Miles | MH | Manager | \$ 550.00 | 5.6 | \$ 3,080.00 |
| Huysmans Serge | SH | Partner | \$ 750.00 | 107.8 | \$ 80,850.00 |
| Huysmans Serge | SH | Senior Manager | \$ 650.00 | 16 | \$ 10,400.00 |
| Hyman Heather L. | HLH | Staff | Fixed Fee | 14 | |
| Imberger Guido | GI | Senior Manager | \$ 425.00 | 206.6 | \$ 87,805.00 |
| Imberger Guido | GI | Senior Manager | \$ 470.00 | 347.1 | \$ 163,137.00 |
| Imberger Guido | GI | Senior Manager | Fixed Fee | 225 | |
| Ingles Beatrice | BI | Client Serving Associate | \$ 100.00 | 165.5 | \$ 16,550.00 |
| Inoue Claudio T. | CTI | Staff | \$ 160.00 | 6.3 | \$ 1,008.00 |
| Izzo Tamara H. | THI | Partner | \$ 525.00 | 9.1 | \$ 4,777.50 |
| Izzo Tamara H. | THI | Partner | Fixed Fee | 18.8 | |
| Jende Christian F. | CFJ | Senior | \$ 300.00 | 11 | \$ 3,300.00 |
| Jiang Qi (Eric) | QJ | Staff | Fixed Fee | 3.5 | |
| Jin Lei | LJ | Staff | \$ 140.00 | 38.1 | \$ 5,334.00 |
| Jin Lei | LJ | Staff | \$ 150.00 | 7.8 | \$ 1,170.00 |
| Jin Lei | LJ | Staff | Fixed Fee | 330.3 | |
| Jones Mathew S. | MSJ | Executive Director | \$ 525.00 | 60.1 | \$ 31,552.50 |
| Jones Mathew S. | MSJ | Executive Director | \$ 570.00 | 24 | \$ 13,680.00 |
| Jones Mathew S. | MSJ | Executive Director | \$ 680.00 | 1.5 | \$ 1,020.00 |
| Jones Mathew S. | MSJ | Executive Director | *\$263 | 8 | \$ 2,104.00 |
| Jones Mathew S. | MSJ | Executive Director | Fixed Fee | 48.1 | |
| Kane Steven M. | SMK | Manager | \$ 375.00 | 24.8 | \$ 9,300.00 |
| Kane Steven M. | SMK | Manager | *\$188 | 3.9 | \$ 731.00 |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|------------------------------|----------|----------------|-------------|--------------|------------------------------|
| Kane Steven M. | SMK | Senior Manager | \$ 470.00 | 15 | \$ 7,050.00 |
| Karaskova Jana | JK | Senior Manager | \$ 650.00 | 2.2 | \$ 1,430.00 |
| Kaufman Joanna R. | JRK | Staff | \$ 240.00 | 1 | \$ 240.00 |
| Kearns Matthew R. | MRK | Manager | \$ 330.00 | 45.9 | \$ 15,147.00 |
| Kearns Matthew R. | MRK | Manager | \$ 380.00 | 7.8 | \$ 2,964.00 |
| Kearns Matthew R. | MRK | Manager | Fixed Fee | 250.8 | |
| Kearns Matthew R. | MRK | Senior | \$ 225.00 | 532.9 | \$ 119,902.50 |
| Kearns Matthew R. | MRK | Senior | \$ 275.00 | 46.7 | \$ 12,842.50 |
| Kearns Matthew R. | MRK | Senior | \$ 300.00 | 103.6 | \$ 31,080.00 |
| Kearns Matthew R. | MRK | Senior | *\$113 | 30.3 | \$ 3,423.00 |
| Kearns Matthew R. | MRK | Senior | *\$188 | 3.7 | \$ 696.00 |
| Kearns Matthew R. | MRK | Senior | Fixed Fee | 1264.2 | |
| Kelley Daniel F. | DFK | Partner | *\$263 | 8 | \$ 2,100.00 |
| Kelley Daniel F. | DFK | Partner | \$ 525.00 | 33.1 | \$ 17,377.50 |
| Kelley Daniel F. | DFK | Partner | \$ 575.00 | 46 | \$ 26,450.00 |
| Kelley Daniel F. | DFK | Partner | \$ 620.00 | 3 | \$ 1,860.00 |
| Kelley Daniel F. | DFK | Partner | \$ 660.00 | 6 | \$ 3,960.00 |
| Kelley Daniel F. | DFK | Partner | \$ 680.00 | 15.6 | \$ 10,608.00 |
| Kelley Daniel F. | DFK | Partner | \$ 700.00 | 0.5 | \$ 350.00 |
| Kelley Daniel F. | DFK | Partner | Fixed Fee | 51.9 | |
| Kelly Ann J. | AJK | Senior Manager | \$ 520.00 | 1.5 | \$ 780.00 |
| Kennedy Gareth L. | GLK | Manager | \$ 400.00 | 5 | \$ 2,000.00 |
| Kennedy Gareth L. | GLK | Manager | Fixed Fee | 55.9 | |
| Kennedy Kelly | KK | Staff | \$ 220.00 | 21 | \$ 4,620.00 |
| Keown Karen M. | KMK | Senior Manager | \$ 600.00 | 171.5 | \$ 102,900.00 |
| Keown Karen M. | KMK | Senior Manager | *\$300 | 15.9 | \$ 4,770.00 |
| Keown Karen M. | KMK | Senior Manager | Fixed Fee | 33.2 | |
| Kersh Andrew V. | AVK | Intern | \$ 100.00 | 18.9 | \$ 1,890.00 |
| Kersh Andrew V. | AVK | Intern | Fixed Fee | 48.1 | |
| Kettlewell Scot | SK | Senior Manager | \$ 550.00 | 0.2 | \$ 110.00 |
| Keuchel Theodore M. | TMK | Partner | \$ 525.00 | 1.6 | \$ 840.00 |
| Khalil Ahmed S. | ASK | Staff | \$ 264.00 | 6.6 | \$ 1,742.40 |
| Khalil Ahmed S. | ASK | Staff | Fixed Fee | 0.6 | |
| Khetan Shishir R. | SRK | Senior Manager | \$ 425.00 | 12.8 | \$ 5,440.00 |
| Kilts JR. George W. | GWK | Staff | \$ 160.00 | 79.4 | \$ 12,704.00 |
| Kilts JR. George W. | GWK | Staff | Fixed Fee | 1.7 | |
| Kinzly Mark P. | MPK | Senior | \$ 250.00 | 239 | \$ 59,750.00 |
| Kirvan David M. | DMK | Senior Manager | Fixed Fee | 6 | |
| Klemash Stephen W. | SWK | Partner | Fixed Fee | 2 | |
| Knox Jannell | JK | Senior Manager | Fixed Fee | 3 | |
| Korovesis Janine | JK | Intern | \$ 100.00 | 6.9 | \$ 690.00 |
| Korovesis Janine | JK | Intern | Fixed Fee | 78.2 | |
| Kosuda Kimberly | KK | Intern | \$ 110.00 | 29.5 | \$ 3,245.00 |
| Kosuda Kimberly | KK | Intern | Fixed Fee | 67.7 | |
| Krabill Aaron J. | AJK | Senior Manager | \$ 425.00 | 246 | \$ 104,550.00 |
| Krabill Aaron J. | AJK | Senior Manager | \$ 470.00 | 584.4 | \$ 274,668.00 |
| Krabill Aaron J. | AJK | Senior Manager | \$ 520.00 | 99.9 | \$ 51,948.00 |
| Krabill Aaron J. | AJK | Senior Manager | *\$235 | 19.6 | \$ 4,607.00 |
| Krabill Aaron J. | AJK | Senior Manager | Fixed Fee | 2076.9 | |
| Kroneman Ratna | RK | Manager | \$ 550.00 | 5 | \$ 2,750.00 |
| Kropiewnicki Sarah E. | SEK | Staff | \$ 200.00 | 0.4 | \$ 80.00 |
| Krueger John C. | JCK | Senior Manager | Fixed Fee | 35 | |
| Kuehl Angela L. | ALK | Staff | Fixed Fee | 8 | |
| Kwon Min Young | MYK | Senior Manager | \$ 650.00 | 51.5 | \$ 33,475.00 |
| Lajnef Ziad | ZL | Senior | Fixed Fee | 6 | |
| Lameier Kristin D. | KDL | Staff | Fixed Fee | 34 | |
| Laplant Steven J. | SJL | Manager | \$ 375.00 | 1.5 | \$ 562.50 |
| Laplant Steven J. | SJL | Manager | Fixed Fee | 0.5 | |
| Larson Christopher J. | CJL | Partner | \$ 750.00 | 12.5 | \$ 9,375.00 |
| Larson Christopher J. | CJL | Partner | \$ 825.00 | 1 | \$ 825.00 |
| Lau Derrick | DL | Senior | \$ 300.00 | 55 | \$ 16,500.00 |
| Lawler Ryan P. | RPL | Staff | \$ 140.00 | 2.5 | \$ 350.00 |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|----------------------------|----------|--------------------------|-------------|--------------|------------------------------|
| Lawrence Kathryn A. | KAL | Staff | Fixed Fee | 8 | |
| Lee Patrick | PL | Senior Manager | \$ 600.00 | 4.6 | \$ 2,760.00 |
| Lee Patrick | PL | Senior Manager | \$ 600.00 | 31.5 | \$ 18,900.00 |
| Lemay Christian | CL | Senior Manager | Fixed Fee | 1 | |
| Leuenberger Ashley J. | AJL | Staff | Fixed Fee | 7 | |
| Liebman Richard D. | RDL | Principal | \$ 660.00 | 2.1 | \$ 1,386.00 |
| Liebman Richard D. | RDL | Principal | \$ 750.00 | 1.4 | \$ 1,050.00 |
| Lin Shin Yin | SYL | Manager | Fixed Fee | 23.6 | |
| Liner Christian D. | CDL | Intern | \$ 100.00 | 0.8 | \$ 80.00 |
| Liner Christian D. | CDL | Intern | Fixed Fee | 59.1 | |
| Link Sarah J. | SJL | Executive Director | \$ 520.00 | 1 | \$ 520.00 |
| Lotoczky Edward F. | EFL | Staff | \$ 220.00 | 3.4 | \$ 748.00 |
| Love II William F. | WFL | Staff | Fixed Fee | 8.2 | |
| Lydek Damian | DL | Staff | Fixed Fee | 27 | |
| Mackenzie Andrew M. | AMM | Staff | \$ 140.00 | 341.1 | \$ 47,754.00 |
| Mackenzie Andrew M. | AMM | Staff | \$ 150.00 | 115.9 | \$ 17,385.00 |
| Mackenzie Andrew M. | AMM | Staff | *\$70 | 56.5 | \$ 3,955.00 |
| Mackenzie Andrew M. | AMM | Staff | Fixed Fee | 3.2 | |
| Magrath James M. | JMM | Senior Manager | \$ 650.00 | 1.6 | \$ 1,040.00 |
| Maksymczak Agnieszka | AM | Senior Manager | \$ 650.00 | 101 | \$ 65,650.00 |
| Marold Erick W. | EWM | Senior | \$ 250.00 | 167.5 | \$ 41,875.00 |
| Marold Erick W. | EWM | Senior | \$ 275.00 | 213.6 | \$ 58,740.00 |
| Marold Erick W. | EWM | Senior | \$ 300.00 | 80.2 | \$ 24,060.00 |
| Marold Erick W. | EWM | Senior | \$ 320.00 | 42.8 | \$ 13,696.00 |
| Marold Erick W. | EWM | Senior | *\$138 | 7.8 | \$ 1,076.00 |
| Marold Erick W. | EWM | Senior | Fixed Fee | 2915.1 | |
| Martell Michael A. | MAM | Executive Director | \$ 475.00 | 12.5 | \$ 5,937.50 |
| Martell Michael A. | MAM | Executive Director | Fixed Fee | 85.4 | |
| Martinez Hernandez Eduardo | EMH | Staff | Fixed Fee | 15 | |
| Martus Tyler R. | TRM | Staff | \$ 160.00 | 1.1 | \$ 176.00 |
| Mason Robert J. | RJM | Partner | \$ 660.00 | 5 | \$ 3,300.00 |
| Mason Robert J. | RJM | Partner | \$ 700.00 | 1 | \$ 700.00 |
| Mattos Gabriel | GM | Staff | \$ 40.00 | 10.4 | \$ 416.00 |
| Mc Bride Jr. James E. | JEM | Senior Manager | \$ 600.00 | 166.4 | \$ 99,840.00 |
| Mc Bride Jr. James E. | JEM | Senior Manager | \$ 650.00 | 21.9 | \$ 14,235.00 |
| McElroy Ellen | EM | Partner | \$ 750.00 | 2 | \$ 1,500.00 |
| McFarland Mimi M. | MMM | Staff | \$ 140.00 | 8 | \$ 1,120.00 |
| McFarland Mimi M. | MMM | Staff | \$ 220.00 | 9.1 | \$ 2,002.00 |
| McFarland Mimi M. | MMM | Staff | *\$110 | 3.9 | \$ 429.00 |
| Mendrygal Drew B. | DBM | Staff | \$ 220.00 | 27.7 | \$ 6,094.00 |
| Mendrygal Drew B. | DBM | Staff | Fixed Fee | 80.4 | |
| Menger Jorg | JM | Partner | \$ 750.00 | 41 | \$ 30,750.00 |
| Merewether Trina S. | TSM | Client Serving Associate | \$ 75.00 | 0.6 | \$ 45.00 |
| Merewether Trina S. | TSM | Client Serving Associate | Fixed Fee | 0.8 | |
| Mesler Mark S. | MSM | Executive Director | \$ 680.00 | 1 | \$ 680.00 |
| Michalak Jeffrey M. | JMM | Partner | \$ 750.00 | 7 | \$ 5,250.00 |
| Miller Leigh S. | LSM | Partner | \$ 575.00 | 1 | \$ 575.00 |
| Miller Nicholas S. | NSM | Manager | \$ 300.00 | 292.1 | \$ 87,630.00 |
| Miller Nicholas S. | NSM | Manager | \$ 330.00 | 400 | \$ 132,000.00 |
| Miller Nicholas S. | NSM | Manager | \$ 400.00 | 23.7 | \$ 9,480.00 |
| Miller Nicholas S. | NSM | Manager | *\$150 | 12.9 | \$ 1,935.00 |
| Miller Nicholas S. | NSM | Manager | *\$165 | 21.7 | \$ 3,581.00 |
| Miller Nicholas S. | NSM | Manager | Fixed Fee | 2528.9 | |
| Moore Shani | SM | Senior | \$ 400.00 | 3.1 | \$ 1,240.00 |
| Moreau Peter | PM | Senior Manager | \$ 650.00 | 1 | \$ 650.00 |
| Mucha Lawrence J. | LJM | Staff | Fixed Fee | 10 | |
| Mukhtar Mark J. | MJM | Partner | \$ 575.00 | 1 | \$ 575.00 |
| Mukhtar Mark J. | MJM | Partner | \$ 680.00 | 194.8 | \$ 132,464.00 |
| Mullan Scott C. | SCM | Senior | Fixed Fee | 0.5 | |
| Murawski James P. | JPM | Intern | \$ 100.00 | 12.9 | \$ 1,290.00 |
| Murawski James P. | JPM | Intern | *\$50 | 1.1 | \$ 55.00 |
| Murawski James P. | JPM | Intern | Fixed Fee | 58.5 | |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|--------------------------------|----------|--------------------------|-------------|--------------|------------------------------|
| Murillo Jose E. | JEM | Senior Manager | \$ 650.00 | 0.4 | \$ 260.00 |
| Nicol Jeremy M. | JMN | Staff | \$ 125.00 | 12.7 | \$ 1,587.50 |
| Nicol Jeremy M. | JMN | Staff | \$ 140.00 | 220.1 | \$ 30,814.00 |
| Nicol Jeremy M. | JMN | Staff | \$ 220.00 | 144 | \$ 31,680.00 |
| Nicol Jeremy M. | JMN | Staff | \$ 240.00 | 74.1 | \$ 17,784.00 |
| Nicol Jeremy M. | JMN | Staff | Fixed Fee | 1128.6 | |
| Noonan David R. | DRN | Senior Manager | \$ 470.00 | 1.5 | \$ 705.00 |
| Obert Carl | CO | Executive Director | \$ 570.00 | 2.5 | \$ 1,425.00 |
| Ochoa Melissa | MO | Client Serving Associate | \$ 100.00 | 118.5 | \$ 11,850.00 |
| Odomirop Kathleen C. | KCO | Senior Manager | Fixed Fee | 7.7 | |
| Oglethorpe Jean W. | JWO | Executive Director | \$ 520.00 | 1 | \$ 520.00 |
| O'Leary Gregory A. | GAO | Staff | Fixed Fee | 18 | |
| Olson William A. | WAO | Staff | Fixed Fee | 15 | |
| Opaleski Julie E. | JEO | Intern | \$ 100.00 | 5.8 | \$ 580.00 |
| Opaleski Julie E. | JEO | Intern | Fixed Fee | 9.5 | |
| Opaleski Julie E. | JEO | TSRS | \$ 100.00 | 48.6 | \$ 4,860.00 |
| Opaleski Julie E. | JEO | TSRS | *\$50 | 6.8 | \$ 340.00 |
| Opaleski Julie E. | JEO | TSRS | Fixed Fee | 3 | |
| Pacella Shannon M. | SMP | Manager | \$ 300.00 | 271.7 | \$ 81,510.00 |
| Pacella Shannon M. | SMP | Manager | \$ 330.00 | 377.4 | \$ 124,542.00 |
| Pacella Shannon M. | SMP | Manager | \$ 420.00 | 12 | \$ 5,040.00 |
| Pacella Shannon M. | SMP | Manager | Fixed Fee | 1191.7 | \$ - |
| Pagac Matthew M. | MMP | Manager | \$ 375.00 | 347.3 | \$ 130,237.50 |
| Pagac Matthew M. | MMP | Manager | *\$188 | 44.5 | \$ 8,367.00 |
| Pagac Matthew M. | MMP | Manager | Fixed Fee | 708.3 | |
| Papadakis Evelyn | EP | Staff | \$ 40.00 | 7.8 | \$ 312.00 |
| Parigi Delphine | DP | Senior | \$ 450.00 | 2.5 | \$ 1,125.00 |
| Parker Diana R. | DRP | Client Serving Associate | \$ 125.00 | 2.5 | \$ 312.50 |
| Parsch Kazuyo T. | KTP | Senior Manager | \$ 650.00 | 0.5 | \$ 325.00 |
| Patel Sejal | SP | Intern | \$ 100.00 | 106.2 | \$ 10,620.00 |
| Patel Sejal | SP | Intern | Fixed Fee | 232.2 | |
| Pavelich Michael J. | MJP | Staff | Fixed Fee | 113.4 | |
| Payan Dora | DP | Manager | \$ 252.00 | 40.5 | \$ 10,206.00 |
| Pedersen Erik | EP | Senior | \$ 250.00 | 30.3 | \$ 7,575.00 |
| Pedersen Erik | EP | Senior | Fixed Fee | 23.7 | |
| Pellegrin Amy B. | AMP | Client Serving Associate | \$ 75.00 | 1 | \$ 75.00 |
| Pellegrin Amy B. | AMP | Client Serving Associate | Fixed Fee | 3.3 | |
| Perret-Cartier Marie C. | MCP | Staff | \$ 220.00 | 13 | \$ 2,860.00 |
| Peters Daniel T. | DT | Staff | Fixed Fee | 5.2 | |
| Peterson Christopher A. | CAP | Manager | \$ 300.00 | 56.3 | \$ 16,890.00 |
| Peterson Christopher A. | CAP | Manager | \$ 330.00 | 19.9 | \$ 6,567.00 |
| Peterson Christopher A. | CAP | Manager | Fixed Fee | 280.8 | |
| Piatt Lauren E. | LEP | Staff | \$ 200.00 | 20 | \$ 4,000.00 |
| Piatt Lauren E. | LEP | Staff | \$ 275.00 | 0.5 | \$ 137.50 |
| Piatt Lauren E. | LEP | Staff | *\$100 | 3.1 | \$ 310.00 |
| Pikos Matthew C. | MCP | Senior | \$ 113.00 | 6.3 | \$ 711.90 |
| Pikos Matthew C. | MCP | Senior | \$ 225.00 | 103.9 | \$ 23,377.50 |
| Pikos Matthew C. | MCP | Senior | \$ 250.00 | 63.3 | \$ 15,825.00 |
| Pikos Matthew C. | MCP | Senior | \$ 275.00 | 81.6 | \$ 22,440.00 |
| Pikos Matthew C. | MCP | Senior | \$ 300.00 | 28.7 | \$ 8,610.00 |
| Pikos Matthew C. | MCP | Senior | *\$138 | 21.1 | \$ 2,911.00 |
| Pikos Matthew C. | MCP | Senior | Fixed Fee | 712.4 | |
| Pikos Matthew C. | MCP | Staff | \$ 200.00 | 0.8 | \$ 160.00 |
| Pikos Matthew C. | MCP | Staff | Fixed Fee | 45.5 | |
| Pochmara Rose Christine | RCP | Intern | \$ 100.00 | 8.8 | \$ 880.00 |
| Pochmara Rose Christine | RCP | Intern | *\$50 | 9.6 | \$ 480.00 |
| Pochmara Rose Christine | RCP | Intern | Fixed Fee | 151.5 | |
| Pochmara Rose Christine | RCP | Staff | \$ 140.00 | 40.7 | \$ 5,698.00 |
| Pochmara Rose Christine | RCP | Staff | \$ 150.00 | 18.6 | \$ 2,790.00 |
| Pochmara Rose Christine | RCP | Staff | Fixed Fee | 501.9 | |
| Polak Matthew J. | MJP | Senior Manager | \$ 260.00 | 6 | \$ 1,560.00 |
| Polak Matthew J. | MJP | Senior Manager | \$ 520.00 | 46.1 | \$ 23,972.00 |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|------------------------------------|----------|--------------------------|-------------|--------------|------------------------------|
| Poon Torsdon D. | TDP | Partner | \$ 700.00 | 1 | \$ 700.00 |
| Pouchard Alexandre Jean-Paul Alain | AP | Manager | \$ 500.00 | 6.4 | \$ 3,200.00 |
| Pouchard Alexandre Jean-Paul Alain | AP | Manager | \$ 550.00 | 1.7 | \$ 935.00 |
| Powers Laura | LP | Staff | \$ 125.00 | 1.3 | \$ 162.50 |
| Powers Laura | LP | Staff | \$ 140.00 | 16.8 | \$ 2,352.00 |
| Powers Laura | LP | Staff | Fixed Fee | 140.4 | |
| Preisig Alfred W. | AWP | Senior Manager | \$ 650.00 | 2.5 | \$ 1,625.00 |
| Pritchard Melinda J. | MJP | Senior | \$ 225.00 | 4.5 | \$ 1,012.50 |
| Pritchard Melinda J. | MJP | Senior | Fixed Fee | 94.4 | |
| Pudlowski Edward M. | EMP | Partner | Fixed Fee | 10 | |
| Pylypchuk Natalia V. | NVP | Staff | \$ 125.00 | 14 | \$ 1,750.00 |
| Ramsey Melissa G. | MGR | Staff | \$ 220.00 | 16 | \$ 3,520.00 |
| Randall James | JR | Manager | \$ 550.00 | 6 | \$ 3,300.00 |
| Ranney Amber C. | ACR | Senior | \$ 225.00 | 71.4 | \$ 16,065.00 |
| Ranney Amber C. | ACR | Senior | \$ 250.00 | 27.4 | \$ 6,850.00 |
| Ranney Amber C. | ACR | Senior | \$ 275.00 | 201.8 | \$ 60,472.50 |
| Ranney Amber C. | ACR | Senior | \$ 300.00 | 56.1 | \$ 16,830.00 |
| Ranney Amber C. | ACR | Senior | \$ 320.00 | 7.9 | \$ 2,528.00 |
| Ranney Amber C. | ACR | Senior | *\$150 | 32 | \$ 4,800.00 |
| Ranney Amber C. | ACR | Senior | Fixed Fee | 2770.8 | |
| Rasmussen Kyle M. | KMR | Intern | \$ 100.00 | 31.9 | \$ 3,190.00 |
| Rasmussen Kyle M. | KMR | Intern | Fixed Fee | 312.7 | |
| Rasmussen Kyle M. | KMR | Staff | \$ 140.00 | 39.5 | \$ 5,530.00 |
| Rasmussen Kyle M. | KMR | Staff | \$ 150.00 | 43.7 | \$ 6,555.00 |
| Rasmussen Kyle M. | KMR | Staff | *\$70 | 14.4 | \$ 1,008.00 |
| Rasmussen Kyle M. | KMR | Staff | Fixed Fee | 385.2 | |
| Rauch Oliver | OR | Manager | \$ 550.00 | 1.9 | \$ 1,045.00 |
| Reddy Smitha Pingli | SPR | Manager | \$ 300.00 | 1.8 | \$ 540.00 |
| Reddy Smitha Pingli | SPR | Manager | Fixed Fee | 65.7 | |
| Rodriguez Michael J. | MJR | Staff | Fixed Fee | 10 | |
| Rogers Peter Scott | PSR | Partner | \$ 575.00 | 2 | \$ 1,150.00 |
| Rogers Peter Scott | PSR | Partner | \$ 750.00 | 1.5 | \$ 1,125.00 |
| Roldan Armando | AR | Senior | \$ 69.00 | 5.4 | \$ 372.60 |
| Roldan Armando | AR | Senior | \$ 69.00 | 7.9 | \$ 545.10 |
| Romero Edward | ER | Staff | \$ 40.00 | 7.9 | \$ 316.00 |
| Rossie Jayne E. | JER | Client Serving Associate | \$ 125.00 | 20.2 | \$ 2,525.00 |
| Rothmund Mario Valentin | MVR | Senior | \$ 225.00 | 47.1 | \$ 10,597.50 |
| Rothmund Mario Valentin | MVR | Senior | \$ 250.00 | 171.5 | \$ 42,875.00 |
| Rothmund Mario Valentin | MVR | Senior | \$ 275.00 | 62.2 | \$ 17,105.00 |
| Rothmund Mario Valentin | MVR | Senior | \$ 300.00 | 46.4 | \$ 13,920.00 |
| Rothmund Mario Valentin | MVR | Senior | Fixed Fee | 1349.7 | |
| Rothmund Mario Valentin | MVR | Staff | \$ 200.00 | 267.8 | \$ 53,560.00 |
| Rothmund Mario Valentin | MVR | Staff | Fixed Fee | 764.5 | |
| Royall II Robert L. | RLR | Partner | \$ 750.00 | 8 | \$ 6,000.00 |
| Royall II Robert L. | RLR | Partner | \$ 825.00 | 6 | \$ 4,950.00 |
| Rustay Jeness C. | JCR | Staff | Fixed Fee | 12.5 | |
| Ruzicic Danijela | DR | Staff | Fixed Fee | 10 | |
| Rybarova Lubica | LR | Manager | \$ 550.00 | 1.5 | \$ 825.00 |
| Saimoua Omar Issam | OIS | Senior | \$ 250.00 | 99.9 | \$ 24,975.00 |
| Saimoua Omar Issam | OIS | Senior | Fixed Fee | 236.2 | |
| Saimoua Omar Issam | OIS | Staff | \$ 125.00 | 525.9 | \$ 65,737.50 |
| Saimoua Omar Issam | OIS | Staff | \$ 200.00 | 103.4 | \$ 20,680.00 |
| Saimoua Omar Issam | OIS | Staff | \$ 220.00 | 120 | \$ 26,400.00 |
| Saimoua Omar Issam | OIS | Staff | *\$110 | 7.5 | \$ 825.00 |
| Saimoua Omar Issam | OIS | Staff | *\$63 | 46.2 | \$ 2,912.00 |
| Saimoua Omar Issam | OIS | Staff | Fixed Fee | 1469.8 | |
| Sanusi Adrian | AS | Intern | \$ 100.00 | 21 | \$ 2,100.00 |
| Sanusi Adrian | AS | Intern | Fixed Fee | 85 | |
| Sapp Jennifer S. | JSS | Staff | Fixed Fee | 7 | |
| Schaffert Glen A. | GAS | Partner | \$ 750.00 | 0.5 | \$ 375.00 |
| Schaffert Glen A. | GAS | Partner | \$ 825.00 | 7 | \$ 5,775.00 |
| Schaffert Glen A. | GAS | Partner | Fixed Fee | 7 | |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|------------------------------|----------|--------------------------|-------------|--------------|------------------------------|
| Schwandt Lisa N. | LNS | Staff | \$ 125.00 | 16.6 | \$ 2,075.00 |
| Schwandt Lisa N. | LNS | Staff | \$ 140.00 | 109.9 | \$ 15,386.00 |
| Schwandt Lisa N. | LNS | Staff | \$ 220.00 | 0.5 | \$ 110.00 |
| Schwandt Lisa N. | LNS | Staff | Fixed Fee | 1034.7 | |
| Segedi Bryan K. | BKS | Partner | Fixed Fee | 3 | |
| Seok Jin H. | JHS | Manager | \$ 550.00 | 18.5 | \$ 10,175.00 |
| Shah Biren S. | BSS | Senior | Fixed Fee | 1.9 | |
| Shapiro Olga | OS | Staff | Fixed Fee | 3.5 | |
| Sharma Geetika | GS | Staff | \$ 125.00 | 4.6 | \$ 575.00 |
| Sharma Geetika | GS | Staff | Fixed Fee | 194.3 | |
| Sheckell Steven F. | SFS | Partner | \$ 525.00 | 395.9 | \$ 207,847.50 |
| Sheckell Steven F. | SFS | Partner | \$ 575.00 | 599.2 | \$ 344,540.00 |
| Sheckell Steven F. | SFS | Partner | \$ 620.00 | 77.9 | \$ 48,298.00 |
| Sheckell Steven F. | SFS | Partner | Fixed Fee | 1941.6 | |
| Sherlock Sarah A. | SAS | Staff | Fixed Fee | 8 | |
| Sherrock Justin J. | JJS | Staff | \$ 220.00 | 21.8 | \$ 4,796.00 |
| Short Mark | MS | Partner | \$ 575.00 | 4 | \$ 2,300.00 |
| Siler Klaus | KS | Senior Manager | \$ 650.00 | 32.5 | \$ 21,125.00 |
| Silicani Bradley A. | BAS | Staff | \$ 140.00 | 0.5 | \$ 70.00 |
| Silicani Bradley A. | BAS | Staff | \$ 150.00 | 1.5 | \$ 225.00 |
| Silverman Michael | MS | Senior Manager | Fixed Fee | 0.2 | |
| Simpson Emma-Rose S. | ESS | Intern | Fixed Fee | 165.9 | |
| Simpson Emma-Rose S. | ESS | Senior | \$ 250.00 | 19.5 | \$ 4,875.00 |
| Simpson Emma-Rose S. | ESS | Senior | \$ 270.00 | 3.6 | \$ 972.00 |
| Simpson Emma-Rose S. | ESS | Senior | Fixed Fee | 476.9 | |
| Simpson Emma-Rose S. | ESS | Staff | \$ 125.00 | 31.9 | \$ 3,987.50 |
| Simpson Emma-Rose S. | ESS | Staff | \$ 200.00 | 23.8 | \$ 4,760.00 |
| Simpson Emma-Rose S. | ESS | Staff | \$ 220.00 | 43.2 | \$ 9,504.00 |
| Simpson Emma-Rose S. | ESS | Staff | Fixed Fee | 1234.2 | |
| Simpson Jamie | JS | Senior Manager | \$ 425.00 | 329.7 | \$ 140,122.50 |
| Simpson Jamie | JS | Senior Manager | \$ 470.00 | 391.3 | \$ 183,911.00 |
| Simpson Jamie | JS | Senior Manager | \$ 475.00 | 0.8 | \$ 380.00 |
| Simpson Jamie | JS | Senior Manager | \$ 520.00 | 41.9 | \$ 21,788.00 |
| Simpson Jamie | JS | Senior Manager | *\$235 | 19.4 | \$ 4,560.00 |
| Simpson Jamie | JS | Senior Manager | Fixed Fee | 2014.9 | |
| Simpson Kirsten L. | KLS | Partner | \$ 750.00 | 4 | \$ 3,000.00 |
| Singer Alexander J. | AJS | Senior | \$ 450.00 | 9.5 | \$ 4,275.00 |
| Singh Jagpaul | JS | Intern | \$ 100.00 | 4 | \$ 400.00 |
| Sirkin Stuart A. | SAS | Executive Director | \$ 750.00 | 7.5 | \$ 5,625.00 |
| Six Tammy G. | TGS | Staff | Fixed Fee | 8 | |
| Skonieczny Jenifer L. | JLS | Intern | \$ 100.00 | 8 | \$ 800.00 |
| Skonieczny Jenifer L. | JLS | Intern | Fixed Fee | 68.8 | |
| Slay Jonathan C. | JCS | Staff | \$ 220.00 | 13.6 | \$ 2,992.00 |
| Slay Jonathan C. | JCS | Staff | Fixed Fee | 0.8 | |
| Smith Carolyn E. | CES | Staff | \$ 125.00 | 19.9 | \$ 2,487.50 |
| Smith Carolyn E. | CES | Staff | \$ 140.00 | 12.2 | \$ 1,708.00 |
| Smith Carolyn E. | CES | Staff | \$ 200.00 | 3.7 | \$ 740.00 |
| Smith Carolyn E. | CES | Staff | \$ 220.00 | 32 | \$ 7,040.00 |
| Smith Carolyn E. | CES | Staff | \$ 240.00 | 23.2 | \$ 5,568.00 |
| Smith Carolyn E. | CES | Staff | Fixed Fee | 418.9 | |
| Smith Christopher W. | CWS | Executive Director | \$ 475.00 | 34.1 | \$ 16,197.50 |
| Smith Christopher W. | CWS | Executive Director | *\$238 | 13.9 | \$ 3,308.00 |
| Smith Christopher W. | CWS | Executive Director | Fixed Fee | 92.2 | |
| Smith Jonah H. | JHS | Staff | Fixed Fee | 1.3 | |
| Smith Stacy L. | SLS | Manager | Fixed Fee | 1 | |
| Smoker Claire E. | CEW | Client Serving Associate | Fixed Fee | 7.5 | |
| Squires Trisha C. | TCS | Partner/Principal | Fixed Fee | 2 | |
| Stare Ryan M. | RMS | Senior | Fixed Fee | 1.5 | |
| Steere Robert S. | RSS | Senior Manager | \$ 650.00 | 1.5 | \$ 975.00 |
| Steih Paul W. | PWS | Partner | Fixed Fee | 2 | |
| Stewart William E. | WES | Partner | Fixed Fee | 6 | |
| Stieritz Jeffrey R. | JRS | Staff | Fixed Fee | 8 | |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|----------------------------------|----------|--------------------------|-------------|--------------|------------------------------|
| Stille Mark Jacob | MJS | Senior | \$ 225.00 | 75.3 | \$ 16,942.50 |
| Stille Mark Jacob | MJS | Senior | \$ 250.00 | 185.7 | \$ 56,175.00 |
| Stille Mark Jacob | MJS | Senior | *\$113 | 10.4 | \$ 1,170.00 |
| Stille Mark Jacob | MJS | Senior | Fixed Fee | 611.4 | |
| Stille Mark Jacob | MJS | Staff | \$ 200.00 | 68.3 | \$ 13,660.00 |
| Stille Mark Jacob | MJS | Staff | \$ 250.00 | 35.1 | \$ 8,775.00 |
| Stille Mark Jacob | MJS | Staff | *\$100 | 6.8 | \$ 680.00 |
| Stille Mark Jacob | MJS | Staff | Fixed Fee | 648.3 | |
| Strehlow Val | VPS | Senior Manager | \$ 600.00 | 23 | \$ 13,800.00 |
| Szkotnicki Gregory J. | GJS | Staff | Fixed Fee | 1 | |
| Tait Kristin M. | KMT | Staff | \$ 140.00 | 1 | \$ 140.00 |
| Tait Kristin M. | KMT | Staff | Fixed Fee | 102.1 | |
| Tanner Andrew J. | AJT | Senior Manager | \$ 475.00 | 76.6 | \$ 36,385.00 |
| Tanner Andrew J. | AJT | Senior Manager | \$ 520.00 | 32.7 | \$ 17,004.00 |
| Tanner Andrew J. | AJT | Senior Manager | Fixed Fee | 203.1 | |
| Tau King-Sze | KST | Senior | \$ 225.00 | 13.1 | \$ 2,947.50 |
| Tau King-Sze | KST | Senior | \$ 250.00 | 53.8 | \$ 13,450.00 |
| Tau King-Sze | KST | Senior | \$ 275.00 | 415.1 | \$ 114,152.50 |
| Tau King-Sze | KST | Senior | \$ 300.00 | 166.3 | \$ 49,890.00 |
| Tau King-Sze | KST | Senior | Fixed Fee | 352 | |
| Tehan V Michael Edward A. | MET | Staff | Fixed Fee | 11 | |
| Theodore Michele A. | MAT | Senior | Fixed Fee | 0.5 | |
| Thomas Heather M. | HMT | Manager | \$ 300.00 | 1.1 | \$ 330.00 |
| Thomas Heather M. | HMT | Manager | Fixed Fee | 4.9 | |
| Thomas Heather M. | HMT | Senior | \$ 275.00 | 3.6 | \$ 990.00 |
| Thomas Heather M. | HMT | Senior | Fixed Fee | 39.4 | |
| Thompson Lester M. | LMT | Senior Manager | \$ 520.00 | 3.9 | \$ 2,028.00 |
| Thompson Lester M. | LMT | Senior Manager | Fixed Fee | 47.3 | |
| Threet Crystal M. | CMT | Staff | \$ 125.00 | 1 | \$ 1,837.50 |
| Threet Crystal M. | CMT | Staff | Fixed Fee | 139.3 | |
| Tobin James | JT | Partner | \$ 750.00 | 7.5 | \$ 5,625.00 |
| Torres Gerardo | GT | Senior | \$ 69.00 | 20.7 | \$ 1,428.30 |
| Torres Laura | LT | Senior | \$ 69.00 | 3.1 | \$ 213.90 |
| Tosto Cathy I. | CIT | Partner | \$ 525.00 | 171 | \$ 89,775.00 |
| Tosto Cathy I. | CIT | Partner | \$ 575.00 | 150.1 | \$ 86,307.50 |
| Tosto Cathy I. | CIT | Partner | \$ 620.00 | 34.9 | \$ 21,638.00 |
| Tosto Cathy I. | CIT | Partner | \$ 660.00 | 69.8 | \$ 46,068.00 |
| Tosto Cathy I. | CIT | Partner | \$ 680.00 | 68.3 | \$ 46,444.00 |
| Tosto Cathy I. | CIT | Partner | *\$263 | 16.5 | \$ 4,332.00 |
| Tosto Cathy I. | CIT | Partner | Fixed Fee | 437.7 | \$ - |
| Tosto Cathy I. | CIT | Partner | \$ 660.00 | 8.8 | \$ 5,808.00 |
| Treanor Paul T. | PTT | Client Serving Associate | \$ 100.00 | 89.5 | \$ 8,950.00 |
| Trembath Claire N. | CNT | Intern | Fixed Fee | 16.5 | |
| Treviño Ignacio | IT | Staff | \$ 40.00 | 8 | \$ 320.00 |
| Trumbull Eric J. | EJT | Manager | \$ 500.00 | 36.5 | \$ 18,250.00 |
| Trumbull Eric J. | EJT | Manager | Fixed Fee | 62 | |
| Tucker Howard J. | HJT | Partner | \$ 680.00 | 63.5 | \$ 43,180.00 |
| Tucker Howard J. | HJT | Partner | \$ 700.00 | 45.4 | \$ 31,780.00 |
| Tucker Howard J. | HJT | Partner | \$ 750.00 | 129.8 | \$ 97,350.00 |
| Turpin Glenn T. | GTT | Manager | \$ 330.00 | 1 | \$ 330.00 |
| Tuskan Matthew A. | MAT | Staff | \$ 220.00 | 4 | \$ 880.00 |
| Underberg Scott | SU | Senior Manager | \$ 425.00 | 1.5 | \$ 637.50 |
| Vallat Frederic | FV | Executive Director | \$ 750.00 | 2 | \$ 1,500.00 |
| Van Haelst Hans | HVH | Senior Manager | \$ 650.00 | 1.5 | \$ 975.00 |
| Van Leeuwen Brent James | BJV | Senior | \$ 225.00 | 37.5 | \$ 8,437.50 |
| Van Leeuwen Brent James | BJV | Senior | Fixed Fee | 61.5 | |
| Vang Reona Lor | RLV | Senior | \$ 220.00 | 10.4 | \$ 2,288.00 |
| Vang Reona Lor | RLV | Senior | Fixed Fee | 401.3 | |
| Victoriano Eileen M. | EMV | Senior | \$ 275.00 | 4 | \$ 1,100.00 |
| Voortman Anna | AV | Partner | \$ 700.00 | 33.5 | \$ 23,450.00 |
| Voortman Anna | AV | Partner | \$ 750.00 | 134.3 | \$ 100,725.00 |
| Voortman Anna | AV | Partner | *\$375 | 5.2 | \$ 1,951.00 |

| Name | Initials | Title | Hourly Rate | Hours Worked | Sum of Total Individual Fees |
|-----------------------------|----------|--------------------|-------------|--------------|------------------------------|
| Wagner Ann E. | AEW | Staff | \$ 125.00 | 21 | \$ 2,625.00 |
| Wainscott Robert H. | RHW | Executive Director | Fixed Fee | 0.5 | |
| Wang Michelle X. | MXW | Staff | \$ 264.00 | 7.3 | \$ 1,927.20 |
| Wang Michelle Xiaomu | MXW | Staff | \$ 264.00 | 30.1 | \$ 7,946.40 |
| Ward Richard D. | RDW | Executive Director | \$ 525.00 | 1 | \$ 525.00 |
| Ward Richard D. | RDW | Executive Director | \$ 660.00 | 179.2 | \$ 118,272.00 |
| Ward Richard D. | RDW | Executive Director | \$ 750.00 | 152.6 | \$ 114,450.00 |
| Ward Richard D. | RDW | Executive Director | *\$330 | 3 | \$ 990.00 |
| Ward Richard D. | RDW | Executive Director | *\$375 | 24.5 | \$ 9,188.00 |
| Wardrobe Peter J. | PJW | Senior | \$ 275.00 | 11.1 | \$ 3,052.50 |
| Wardrobe Peter J. | PJW | Senior | Fixed Fee | 404.7 | |
| Wejzman Pablo | PW | Senior Manager | \$ 650.00 | 2.8 | \$ 1,820.00 |
| Wejzman Pablo | PW | Senior Manager | Fixed Fee | 1 | |
| Welsh Brian | BW | Partner | \$ 575.00 | 21.5 | \$ 12,362.50 |
| Welsh Brian | BW | Partner | *\$288 | 29.2 | \$ 8,403.00 |
| Wetherington Trevor | TTW | Executive Director | \$ 575.00 | 2.3 | \$ 1,322.50 |
| Wetherington Trevor | TTW | Senior Manager | Fixed Fee | 0.9 | |
| Wiles Jacob A. | JAW | Staff | \$ 140.00 | 1 | \$ 140.00 |
| Wiles Jacob A. | JAW | Staff | Fixed Fee | 77.7 | |
| Williams Michael K. | MKW | Partner | \$ 750.00 | 6 | \$ 4,500.00 |
| Wiser Eric W. | EWV | Staff | Fixed Fee | 8 | |
| Wisniewski James J. | JJW | Executive Director | \$ 750.00 | 1 | \$ 750.00 |
| Wong Hsin Yee | HYW | Senior | \$ 450.00 | 1.5 | \$ 675.00 |
| Wong Hsin Yee | HYW | Senior | Fixed Fee | 0.3 | |
| Xie Wei | WX | Staff | Fixed Fee | 15.5 | |
| Yañez Laura | LY | Staff | \$ 40.00 | 2.1 | \$ 84.00 |
| Yang Jinglu | JY | Senior | \$ 225.00 | 8.8 | \$ 1,980.00 |
| Yang Jinglu | JY | Senior | \$ 250.00 | 10.7 | \$ 2,675.00 |
| Yang Jinglu | JY | Senior | \$ 275.00 | 99.4 | \$ 27,335.00 |
| Yang Jinglu | JY | Senior | \$ 300.00 | 128.9 | \$ 38,670.00 |
| Yang Jinglu | JY | Senior | Fixed Fee | 497.7 | |
| Yoder Bradley J. | BJY | Staff | \$ 140.00 | 1.5 | \$ 210.00 |
| Yoder Bradley J. | BJY | Staff | Fixed Fee | 84.2 | |
| Yu David | DY | Staff | \$ 125.00 | 3.6 | \$ 450.00 |
| Yu David | DY | Staff | \$ 220.00 | 23.2 | \$ 5,104.00 |
| Zamora Delbert A. | DAZ | Manager | \$ 375.00 | 2.8 | \$ 1,050.00 |
| Zamora Delbert A. | DAZ | Manager | Fixed Fee | 11.7 | |
| Zinger Miriam R. | MRZ | Staff | \$ 140.00 | 10.5 | \$ 1,470.00 |
| Zinger Miriam R. | MRZ | Staff | \$ 150.00 | 3 | \$ 450.00 |
| Zinger Miriam R. | MRZ | Staff | Fixed Fee | 555.7 | |
| Zuehlke Michael S. | MSZ | Staff | \$ 140.00 | 4 | \$ 560.00 |

Total Fees: \$ 9,851,905.90

Exhibit C-2

Summary of Sarbanes-Oxley Services

Exhibit C

**Summary of Professionals and Fees Billed for Services Rendered by Each Professional,
Separated by Projects:**

- **BRS: SOX 404 Project**
- **BRS: Policies & Procedures Project**
- **TSRS: Segregation of Duties Project**
- **TSRS: Proof of Concept Project**
- **TSRS: IT SOX 404 Project**
- **Valuation Services**
- **Tax Services**
- **Retention Services/Contingency Planning**

Ernst & Young

Exhibit C - BRS SOX 404

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

| Last Name | First Name | Initials | Title | Time | Hourly Rate | Total Fees |
|----------------|--------------|----------|----------------|-------|-------------|------------|
| Berton | Philippe | PB | Partner | 32.0 | \$330 | \$10,560 |
| Godfrey | Adrian | A.G | Partner | 8.0 | \$330 | \$2,640 |
| Hauser | Charles J. | CJH | Partner | 3.1 | \$330 | \$1,023 |
| Henning | Jeffrey M. | JMH | Partner | 16.7 | \$330 | \$5,511 |
| Hernández | Jorge | JH | Partner | 18.0 | \$330 | \$5,940 |
| Martinez | Rene | RM | Partner | 78.0 | \$330 | \$25,740 |
| Miller | Randall J. | RJM | Partner | 57.9 | \$330 | \$19,107 |
| van der Sanden | Arno | AJM | Partner | 16.0 | \$330 | \$5,280 |
| Walsh | Martin | MW | Partner | 5.5 | \$330 | \$1,815 |
| Bailor | Liz | LB | Senior Manager | 6.2 | \$285 | \$1,767 |
| Benkirane | Zouhair | ZB | Senior Manager | 4.0 | \$285 | \$1,140 |
| Crafoord | Carl | CC | Senior Manager | 177.0 | \$285 | \$50,445 |
| Gietzmann | Fiona | FG | Senior Manager | 25.0 | \$285 | \$7,125 |
| Janvier | Alan | AJ | Senior Manager | 29.6 | \$285 | \$8,436 |
| Krueger | John C. | JCK | Senior Manager | 132.2 | \$285 | \$37,677 |
| Lam | Connie | CL | Senior Manager | 0.8 | \$285 | \$228 |
| Parker | Jimmy | JP | Senior Manager | 54.9 | \$285 | \$15,647 |
| van Herwaarden | Peter | PVH | Senior Manager | 15.0 | \$285 | \$4,275 |
| Agarwal | Harish | HA | Manager | 25.4 | \$260 | \$6,604 |
| Enright | John P. | JPE | Manager | 205.5 | \$260 | \$53,430 |
| Fan | Kimmy | KF | Manager | 11.0 | \$260 | \$2,860 |
| Loczewski | Thomas | TLO | Manager | 212.9 | \$260 | \$55,354 |
| Nelson | Laura V. | LVN | Manager | 90.3 | \$260 | \$23,478 |
| Ogasawara | Kaoruko | KO | Manager | 30.0 | \$260 | \$7,800 |
| Ong | Shing Peng | SP | Manager | 5.5 | \$260 | \$1,430 |
| Pagac | Matthew M. | MMP | Manager | 361.3 | \$260 | \$93,938 |
| Palmieri | Massimiliano | PM | Manager | 41.0 | \$260 | \$10,660 |
| Romero | Jose L. | JLR | Manager | 132.0 | \$260 | \$34,320 |
| Salgueiro | Pedro | PAS | Manager | 13.0 | \$260 | \$3,380 |
| Sandrasagaram | Devan | D.S | Manager | 85.1 | \$260 | \$22,126 |
| Tempier | Rémi | RT | Manager | 196.0 | \$260 | \$50,960 |
| Wietrzyk | Artur | AW | Manager | 6.1 | \$260 | \$1,586 |
| Alayande | Kunbi | K.A. | Senior | 107.4 | \$190 | \$20,406 |
| Albuquerque | Joana | JA | Senior | 75.0 | \$115 | \$8,625 |
| Aneja | Rohit | RA | Senior | 20.3 | \$119 | \$2,416 |
| Arora | Nipun | NA | Senior | 49.3 | \$119 | \$5,867 |
| Bess | Eric | EB | Senior | 186.0 | \$162 | \$30,132 |
| Blasich | Stephen | SBB | Senior | 378.4 | \$145 | \$54,868 |
| Chan | Kelly | KYC | Senior | 44.0 | \$192 | \$8,448 |
| Chartres | Olivier | OC | Senior | 135.0 | \$162 | \$21,870 |
| Chaudhary | Shahid | S.C | Senior | 64.0 | \$190 | \$12,160 |
| Cheang | Kiat Cheong | KC | Senior | 124.0 | \$192 | \$23,808 |
| Chetal | Esha | EC | Senior | 8.0 | \$119 | \$952 |
| Cunningham | Donell T. | DTC | Senior | 391.5 | \$145 | \$56,768 |
| Dantas | Rodrigo N. | RND | Senior | 68.0 | \$98 | \$6,664 |
| de Maintenant | Benoit | BDM | Senior | 116.0 | \$162 | \$18,792 |
| Dewan | Amy | AD | Senior | 520.0 | \$145 | \$75,400 |
| Dinu | Andra | DIA | Senior | 50.0 | \$111 | \$5,550 |
| Duin | Diana | DBD | Senior | 212.5 | \$190 | \$40,375 |
| Elenbaas | Kari L. | KLE | Senior | 82.3 | \$145 | \$11,934 |
| Ercan | Suden | SE | Senior | 24.0 | \$120 | \$2,880 |
| Fan | Xiaohu | Fan | Senior | 49.0 | \$192 | \$9,408 |

| | | | | | | |
|----------------|------------------|-----|--------|-------|-------|----------|
| Fu | Briteny | BF | Senior | 56.0 | \$192 | \$10,752 |
| Gerrits | Gert-Jan | GJG | Senior | 52.0 | \$195 | \$10,140 |
| Gifoni | Denise | DG | Senior | 187.0 | \$98 | \$18,326 |
| Gomes | Emília | ERG | Senior | 85.0 | \$115 | \$9,775 |
| Govender | Saireshan | S.G | Senior | 121.0 | \$190 | \$22,990 |
| Ileriye | Zeynep | ZI | Senior | 38.0 | \$120 | \$4,560 |
| Jain | Rahul | RJ | Senior | 90.0 | \$145 | \$13,050 |
| Jiang | Amon | AJ | Senior | 28.0 | \$165 | \$4,620 |
| Kauffmann | Marcio | MK | Senior | 196.0 | \$98 | \$19,208 |
| Kim | Sang Yong | SY | Senior | 33.5 | \$120 | \$4,020 |
| Kulik | Jiri | JK | Senior | 27.9 | \$209 | \$5,831 |
| Lazaro | Pedro | PL | Senior | 46.0 | \$115 | \$5,290 |
| Leong | Kellie | KL | Senior | 94.4 | \$190 | \$17,936 |
| Li | Kelly Li | KL | Senior | 49.0 | \$192 | \$9,408 |
| Li | Lily | LL | Senior | 56.0 | \$192 | \$10,752 |
| Lohrum | Markus | ML | Senior | 195.0 | \$195 | \$38,025 |
| Lucier | Steven | SL | Senior | 4.0 | \$145 | \$580 |
| Maddah | Sanae | SM | Senior | 36.0 | \$115 | \$4,140 |
| Martinengo | Giovanni Antonio | MGA | Senior | 86.0 | \$148 | \$12,728 |
| Melendez | Elsa C. | ECM | Senior | 95.0 | \$100 | \$9,500 |
| Miriti | Catherine | CKM | Senior | 312.5 | \$190 | \$59,375 |
| Montani | Francesco | FM | Senior | 6.0 | \$148 | \$888 |
| Monti | Fabricio | FM | Senior | 80.0 | \$98 | \$7,840 |
| Muzatkova | Hana | MH | Senior | 1.2 | \$209 | \$251 |
| Ng | Kei C. | KCN | Senior | 30.0 | \$145 | \$4,350 |
| Nishimura | Kanae | KN | Senior | 86.0 | \$179 | \$15,394 |
| Norcross | Anna | AMN | Senior | 68.9 | \$145 | \$9,991 |
| Parameshwar | Nalini | NP | Senior | 171.6 | \$119 | \$20,420 |
| Patricios | Leandro | LP | Senior | 48.0 | \$115 | \$5,520 |
| Pires | Larissa S. | LSP | Senior | 112.0 | \$98 | \$10,976 |
| Pöcheim | Karin | KP | Senior | 49.8 | \$195 | \$9,711 |
| Prasad | Viraj | VP | Senior | 128.7 | \$119 | \$15,315 |
| Quatchak | Christina | CQ | Senior | 80.0 | \$145 | \$11,600 |
| Rajzl | Antonin | AR | Senior | 138.4 | \$209 | \$28,926 |
| Richardson | Victoria | VR | Senior | 199.2 | \$145 | \$28,884 |
| Rozvadska | Tariana | TR | Senior | 53.5 | \$209 | \$11,182 |
| Salo | Jennifer R. | JRS | Senior | 26.5 | \$145 | \$3,843 |
| Scotland | Maria D. | MDS | Senior | 353.3 | \$145 | \$51,229 |
| Shah | Suruchi | SS | Senior | 554.1 | \$145 | \$80,345 |
| Si | Cici | CCS | Senior | 78.0 | \$192 | \$14,976 |
| Stachowiak | Pawel | PS | Senior | 159.9 | \$208 | \$33,259 |
| Stopa | Mark D. | MDS | Senior | 49.0 | \$145 | \$7,105 |
| Sud | Shefali | SS | Senior | 3.2 | \$119 | \$381 |
| Sun | Lei | SL | Senior | 96.5 | \$145 | \$13,993 |
| Tang | Aaron | AT | Senior | 73.0 | \$192 | \$14,016 |
| Tirado | Paul | PT | Senior | 43.0 | \$100 | \$4,300 |
| Vang | Reona L. | RLV | Senior | 158.0 | \$145 | \$22,910 |
| Yang | Christine | CY | Senior | 36.0 | \$192 | \$6,912 |
| Zastawnik-Gula | Magdalena | MZ | Senior | 64.0 | \$208 | \$13,312 |
| Zhang | Zhenyu | ZZY | Senior | 173.0 | \$192 | \$33,216 |
| Adeline | Gorju | AG | Staff | 54.0 | \$115 | \$6,210 |
| Agarwal | Sameer | SA | Staff | 32.7 | \$64 | \$2,093 |
| Aguado | Mario | MA | Staff | 45.0 | \$74 | \$3,330 |
| Baeuerle | Marc | MBA | Staff | 56.6 | \$148 | \$8,377 |
| Bajbus | Carolyn | CLB | Staff | 203.8 | \$116 | \$23,641 |
| Baumann | Daniel | DBA | Staff | 40.0 | \$148 | \$5,920 |
| Becker | Jacqueline J. | JB | Staff | 106.0 | \$116 | \$12,296 |
| Bell | Brandon J. | BJB | Staff | 48.9 | \$116 | \$5,672 |
| Benoit | Briand | BB | Staff | 66.0 | \$115 | \$7,590 |

| | | | | | | |
|--|---------------|-----|-------|-----------------|-------|--------------------|
| Bentley | Scott D. | SDB | Staff | 97.6 | \$116 | \$11,322 |
| Bode | Frank | FB | Staff | 281.8 | \$148 | \$41,706 |
| Borneuf | Raphaëlle | RB | Staff | 156.0 | \$115 | \$17,940 |
| Briand | Benoît | BB | Staff | 230.0 | \$115 | \$26,450 |
| Chamarro | Destiny D. | DDC | Staff | 44.0 | \$116 | \$5,104 |
| Chatelet | Guillaume | GC | Staff | 87.9 | \$115 | \$10,109 |
| Christ | Philip | PCh | Staff | 155.0 | \$148 | \$22,940 |
| Chung | Justin | JC | Staff | 144.6 | \$116 | \$16,774 |
| Daniere | Olivier | OD | Staff | 95.0 | \$115 | \$10,925 |
| Dujka | Agnieszka | AD | Staff | 78.0 | \$104 | \$8,112 |
| Fellenz | Beth A. | BAF | Staff | 216.5 | \$116 | \$25,114 |
| Ford | David H. | DHF | Staff | 58.5 | \$116 | \$6,786 |
| Garmenn | Kenneth R. | KRG | Staff | 152.8 | \$116 | \$17,725 |
| Gentile | Giulio F. | GGF | Staff | 161.0 | \$76 | \$12,236 |
| Gerstenberger | Rebecca A. | RAG | Staff | 113.9 | \$116 | \$13,212 |
| Gorju | Adeline | AG | Staff | 65.0 | \$115 | \$7,475 |
| Gowlett | Michelle | M.G | Staff | 1.4 | \$145 | \$203 |
| Guillaume | Chatelet | GC | Staff | 54.0 | \$115 | \$6,210 |
| Hanitz | Lisa D. | LDH | Staff | 43.0 | \$116 | \$4,988 |
| Henderson | Matt | MJH | Staff | 236.6 | \$145 | \$34,307 |
| Hernandez | Emerico | EH | Staff | 48.0 | \$70 | \$3,360 |
| Hrazdila | Petr | PH | Staff | 47.0 | \$111 | \$5,217 |
| Kim | Eun Kyong | EK | Staff | 33.0 | \$80 | \$2,640 |
| Kubalek | Milan | MK | Staff | 86.6 | \$111 | \$9,613 |
| Lazrak | Aicha | AL | Staff | 36.0 | \$74 | \$2,664 |
| Leong | Sharon | SL | Staff | 24.0 | \$100 | \$2,400 |
| Loux | Fabrice | FL | Staff | 59.1 | \$115 | \$6,797 |
| Loy | Andrew | AEL | Staff | 75.7 | \$116 | \$8,781 |
| Mandersloot | Marianne | MM | Staff | 2.0 | \$148 | \$296 |
| Martinez | Luis A. | LAM | Staff | 385.0 | \$70 | \$26,950 |
| Maximov | Konstantin N. | KNM | Staff | 192.8 | \$116 | \$22,365 |
| Mishra | Priyanka | PM | Staff | 66.4 | \$116 | \$7,702 |
| Naganawa | Yumiko | YN | Staff | 38.9 | \$108 | \$4,201 |
| Natarajan | Prabhakaran | PN | Staff | 285.0 | \$116 | \$33,060 |
| Neerings | Antonie | A.N | Staff | 49.5 | \$148 | \$7,326 |
| Niang | Seynabou | SN | Staff | 135.0 | \$115 | \$15,525 |
| Paparozzi | Mario | MP | Staff | 192.0 | \$76 | \$14,592 |
| Perez | Maria R. | MRP | Staff | 44.0 | \$70 | \$3,080 |
| Raphaëlle | Borneuf | RB | Staff | 54.0 | \$115 | \$6,210 |
| Roß | Thorsten | TRo | Staff | 126.0 | \$148 | \$18,648 |
| Rossie | Jayne E. | JER | Staff | 254.5 | \$116 | \$29,522 |
| Schmansky | Michael S. | MSS | Staff | 40.5 | \$116 | \$4,698 |
| Schurr | Martin | MSc | Staff | 144.5 | \$148 | \$21,386 |
| Schuurbiers | Bart | LGA | Staff | 65.7 | \$148 | \$9,724 |
| Seynabou | Niang | SN | Staff | 54.0 | \$115 | \$6,210 |
| Sharma | Geetika | GS | Staff | 433.6 | \$116 | \$50,298 |
| Tomeckova | Jana | JT | Staff | 81.0 | \$111 | \$8,991 |
| Ueguri | Yutaro | YU | Staff | 42.6 | \$108 | \$4,601 |
| van Santvoort | Willem | WVS | Staff | 49.0 | \$148 | \$7,252 |
| Vicario | Paolo | PV | Staff | 80.0 | \$76 | \$6,080 |
| Voellmeke | Bernd | BVO | Staff | 116.0 | \$148 | \$17,168 |
| Zapp | Amelia M. | AMZ | Staff | 280.4 | \$116 | \$32,526 |
| | | | | 16,556.2 | | \$2,536,299 |
| | | | | Add: VAT Taxes | | |
| | | | | | | |
| | | | | (61.0) | | (\$8,000) |
| Less: Negotiated deduction in fees of \$8,000 due to additional time spent at the Kokomo, IN site. | | | | | | |
| Total Amount billed to Delphi Corporation for BRS SOX 404: | | | | 16,495.2 | | \$2,543,555 |

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Exhibit C - BRS Policies & Procedures

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

| Last Name | First Name | Initials | Title | Time | Hourly Rate | Total Fees |
|------------|------------|----------|----------------|-------|-------------|------------|
| Henning | Jeffrey | JH | Partner | 16.3 | \$330 | \$5,379 |
| Parker | Jimmy | JP | Senior Manager | 12.7 | \$285 | \$3,620 |
| Pagac | Matthew | MP | Manger | 82.1 | \$260 | \$21,346 |
| Blasich | Stephen | SBB | Senior | 67.0 | \$145 | \$9,715 |
| Cunningham | Donell T. | DTC | Senior | 54.4 | \$145 | \$7,888 |
| Richardson | Victoria | VR | Senior | 78.3 | \$145 | \$11,354 |
| | | | | 310.8 | | \$59,301 |

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Exhibit C - TSRS Domestic SOD

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

| Last Name | First Name | Initials | Title | Time | Hourly Rate | Total Fees |
|-----------|------------|----------|----------------|---------|-------------|------------|
| Izzo | Tamara | THI | Partner | 25.5 | \$330 | \$8,415 |
| Tanner | Andrew | AJT | Senior Manager | 273.3 | \$285 | \$77,891 |
| Harrison | Matthew | MCH | Manager | 111.9 | \$260 | \$29,094 |
| Pacella | Shannon | SMP | Manager | 32.2 | \$260 | \$8,372 |
| Huffman | Derek | DTH | Senior | 447.6 | \$215 | \$96,234 |
| Wardrope | Peter | PJW | Senior | 297.4 | \$215 | \$63,941 |
| Desai | Kaushali | KRD | Staff | 283.4 | \$155 | \$43,927 |
| Lee | Jonathan | JKL | Staff | 113.9 | \$155 | \$17,655 |
| Zheng | Guangxi | GZ | Staff | 1.1 | \$155 | \$171 |
| | | | | 1,586.3 | | \$345,699 |

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Exhibit C - TSRS Proof of Concept

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

| Last Name | First Name | Initials | Title | Time | Hourly Rate | Total Fees |
|-----------|------------|----------|--------|------|-------------|------------|
| Dewan | Amy | AD | Senior | 13.8 | \$215 | \$2,967 |
| Wardrope | Pete | PJW | Senior | 4.9 | \$215 | \$1,054 |
| | | | | 18.7 | | 4,021 |

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Exhibit C - TSRS IT SOX 404

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

| Last Name | First Name | Initials | Title | Time | Hourly Rate | Total Fees |
|-----------|------------|----------|----------------|--------------|-------------|-----------------|
| Izzo | Tamara | THI | Partner | 15.1 | \$330 | \$4,983 |
| Lerch | Andres | AL | Partner | 3.0 | \$363 | \$1,089 |
| Martin | Philippe | MeP | Partner | 2.0 | \$363 | \$726 |
| Kerspern | Christelle | CHK | Senior Manager | 3.0 | \$315 | \$945 |
| Lenyo | George | GNL | Senior Manager | 5.0 | \$285 | \$1,425 |
| Tanner | Andrew | AJT | Senior Manager | 30.6 | \$285 | \$8,721 |
| Agarwal | Harish | HA | Manager | 1.6 | \$286 | \$458 |
| Fines | Emmanuelle | EMF | Manager | 18.0 | \$286 | \$5,148 |
| Oslislok | Dagmar | DO | Manager | 10.0 | \$286 | \$2,860 |
| Pacella | Shannon | SMP | Manager | 2.5 | \$260 | \$650 |
| Agarwal | Ankit | AA | Senior | 17.4 | \$237 | \$4,124 |
| Broussin | Vincent | VB | Senior | 8.1 | \$237 | \$1,920 |
| Brown | Matthew | MAB | Senior | 20.6 | \$237 | \$4,882 |
| Chidester | Matthew | MRC | Senior | 1.5 | \$215 | \$323 |
| Marqueta | Sandro | SMS | Senior | 79.4 | \$237 | \$18,818 |
| Medina | Fabian | FM | Senior | 32.6 | \$237 | \$7,726 |
| Pinna | Mélanie | MEP | Senior | 1.9 | \$237 | \$450 |
| Wardrope | Peter | PJW | Senior | 57.9 | \$215 | \$12,449 |
| | | | | 310.2 | | \$77,696 |

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Exhibit C - TAS: Valuation/SFAS 142 Step II Analysis

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

| Last Name | First Name | Initials | Title | Time | Hourly Rate | Total Fees |
|-----------|------------|----------|----------------|-------|-------------|------------|
| Mason | Jon | JSM | Principal | 12.0 | \$425 | \$5,100 |
| Botts | Guy | GSB | Senior Manager | 16.1 | \$350 | \$5,635 |
| Garruto | Loren | LG | Senior Manager | 4.9 | \$350 | \$1,715 |
| Frondorf | John | JLF | Manager | 66.0 | \$275 | \$18,150 |
| McGrath | Michael | MM | Senior | 2.9 | \$225 | \$653 |
| | | | | 101.9 | | \$31,253 |

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Exhibit C - TAS Section 382 Analysis

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

| Last Name | First Name | Initials | Title | Time | Hourly Rate | Total Fees |
|-----------|------------|----------|-----------|------|-------------|------------|
| Blank | Jacob M. | JMB | Partner | 24.5 | \$750 | \$18,375 |
| Tucker | Howard J. | HJT | Partner | 11.4 | \$675 | \$7,695 |
| Ward | Richard D. | RDW | Principal | 30.0 | \$650 | \$19,500 |
| Ericson | Mary C. | MCE | Senior | 21.4 | \$400 | \$8,560 |
| | | | | 87.3 | | \$54,130 |

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Exhibit C - Retention/Contingency Planning

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

| Last Name | First Name | Initials | Title | Time | Hourly Rate | Total Fees |
|------------|--------------|----------|---------|-------|-------------|------------|
| Gori | Frank J. | FJG | Partner | 3.0 | \$330 | \$990 |
| Kettering | Keith J. | KJK | Partner | 2.0 | \$330 | \$660 |
| Miller | Randall J. | RJM | Partner | 13.0 | \$330 | \$4,290 |
| Sweet | Lorraine | LS | Manager | 1.5 | \$260 | \$390 |
| LaValle | Maria M. | MML | Senior | 6.3 | \$145 | \$914 |
| Aquino | Heather R. | HRA | Staff | 0.2 | \$116 | \$23 |
| Ford | David H. | DHF | Staff | 13.5 | \$116 | \$1,566 |
| Kobus | Jill CM. | JCMK | Staff | 4.0 | \$116 | \$464 |
| Mier | Ty R. | TRM | Staff | 31.1 | \$116 | \$3,608 |
| Rossie | Jayne E. | JER | Staff | 62.5 | \$116 | \$7,250 |
| Schlachter | Kellie M. | KMS | Staff | 34.0 | \$116 | \$3,944 |
| Yu | Christine X. | CXY | Staff | 4.0 | \$116 | \$464 |
| | | | | 175.1 | | \$24,562 |